

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Inheritance Tax Act 1984

112. In section 219(1A) (power to require information)(**1**)—

- (a) for “a Special Commissioner” substitute “the tribunal”; and
- (b) for “Commissioner is to give his consent” substitute “tribunal is to give consent”.

(**1**) Sections 219A and 219B were inserted by section 106 of the [Finance Act 1999 \(c. 16\)](#).