

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Inheritance Tax Act 1984**

**114.** In the heading before section 221 (determinations and appeals) after “determinations” insert “, reviews”.

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#### **Commencement Information**

**II** Sch. 1 para. 114 in force at 1.4.2009, see [art. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 114.