

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Inheritance Tax Act 1984

121. In section 245A (failure to provide information etc)(**1**) for “Special Commissioners”, in each place, substitute “tribunal”.

Commencement Information

II [Sch. 1 para. 121](#) in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Section 245A was inserted by section 106 of the [Finance Act 1999 \(c. 16\)](#).

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 121.