

***INHERITANCE TAX – Notice of Determination confirmed
subject to amendment to the wording***

THE SPECIAL COMMISSIONERS

**ANTHONY KAY DEADMAN (AS PERSONAL
REPRESENTATIVE OF IRENE RUBY ALICE
DEADMAN DECEASED) Appellant**

- and -

THE COMMISSIONERS OF INLAND REVENUE Respondents

Special Commissioner: DR JOHN F AVERY JONES CBE

Sitting in London on 14 August 2002

The Appellant in person

**Peter Twiddy, Assistant Director, Capital Taxes Office, for the
Respondents**

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DECISION

1. This is an appeal by Mr A Deadman against two Notices of Determination dated 9 January 2001 in relation to the estate of Irene Ruby Alice Deadman who died on 3 October 1989 determining the amounts of tax remaining owing as £2,290.41 plus continuing interest in respect of the deceased's free estate and £3,203.84 in respect of a gift of Carmona Stores.
2. It became clear in the course of the hearing that the Appellant had no real dispute with the figures. The Respondents have waived interest of £374.27

in respect of delay, of which £368.14 is taken into account in the second Notice of Determination and therefore the first Notice of Determination should be reduced by £6.13. Mr Twiddy said that he would give the Appellant an up to date statement of the accrued interest which the Appellant agreed to pay.

3. Mr Twiddy pointed out that paragraph (1) of the first Notice of Determination did not make clear that the figures for the estate included earlier gifts and asked me to amend this to read "The aggregate of the value transferred on that occasion and of the values transferred by chargeable transfers made by the deceased in the seven years prior to her death was £183,496. The tax on that aggregate was £26,198.40." Accordingly I dismiss the appeal apart from making this amendment to the wording of the first Notice of Determination, and the reduction in the final figure in that Notice to £2,284.28 (plus interest accrued since the Notice of Determination).

DR JOHN F. AVERY JONES

SPECIAL COMMISSIONER