

Status: Point in time view as at 08/01/2018.

Changes to legislation: Government of Wales Act 2006, Paragraph 6 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 3A

FUNCTIONS OF MINISTERS OF CROWN ETC EXERCISABLE CONCURRENTLY OR JOINTLY WITH WELSH MINISTERS

Textual Amendments

- F1** Sch. 3A inserted (8.1.2018) by [Wales Act 2017 \(c. 4\)](#), s. 71(4), [Sch. 4](#) (with [Sch. 7](#) paras. 1, 6); [S.I. 2017/893](#), reg. 2

Interpretation

- 6 For the purposes of the entry relating to the Inheritance Tax Act 1984 in the table in paragraph 1—
- (a) a Welsh interest exists where—
 - (i) the property in question is located in Wales, or
 - (ii) the person liable to pay tax has expressed a wish or imposed a condition on his offer of the property in satisfaction of tax that it be displayed in Wales or disposed of or transferred to a body or institution in Wales;
 - (b) another interest exists where—
 - (i) the property in question is located outside Wales, or
 - (ii) the person liable to pay tax has expressed a wish or imposed a condition on his offer of the property in satisfaction of tax that it be displayed outside Wales or disposed of or transferred to a body or institution outside Wales.]

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