

Changes to legislation: Government of Wales Act 2006, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 08 May 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) View outstanding changes

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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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)