

## SCHEDULE

### *Inheritance Tax Act 1984 (c. 51)*

**8.** In section 230 of the Inheritance Tax Act 1984 (acceptance of property in satisfaction of tax), at the end there is inserted—

“(6) The functions of the Ministers under this section in relation to the acceptance, in satisfaction of tax, of property in which there is a Scottish interest may be exercised separately.

(7) For the purposes of subsection (6) a Scottish interest in the property exists—

- (a) where the property is located in Scotland; or
- (b) the person liable to pay the tax has expressed a wish or imposed a condition on his offer of the property in satisfaction of tax that it be displayed in Scotland or disposed of or transferred to a body or institution in Scotland.”.

---

#### **Commencement Information**

**II** Sch. para. 8 in force at 1.7.1999 in accordance with, see **art. 1(1)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Scotland Act 1998 (Modification of Functions) Order 1999, Cross Heading: Inheritance Tax Act 1984 (c. 51).