
Status: Point in time view as at 25/07/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Introduction. (See end of Document for details)

SCHEDULES

SCHEDULE 17

SETTLEMENTS: BENEFICIARIES

Introduction

- 1 In this Schedule—
- (a) references to sections are to sections of the ^{M1}Finance Act 1981 (provisions about gains of non-resident settlements);
 - (b) references to trust gains for a year shall be construed in accordance with section 80;
 - (c) “capital payment has the same meaning as in sections 80 to 82A.

Marginal Citations

M1 1981 c. 35.

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