
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

PART 3

CONSEQUENTIAL AND MINOR AMENDMENTS

General

- 21 (1) In section 227(2) (employee share ownership trusts: conditions for roll-over relief) for “the trustees of a trust” substitute “ the trustees of a settlement ”.
- (2) This paragraph shall have effect in relation to disposals made on or after 6th April 2006.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 21.