
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 32. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

PART 3

CONSEQUENTIAL AND MINOR AMENDMENTS

Residence of trustees

- 32 In section 83A(3) (trustee residence: split years)—
- (a) in paragraph (a)—
 - (i) after “resident” insert “ and ordinarily resident ”, and
 - (ii) at the end omit “or”, and
 - (b) omit paragraph (b).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 32.