
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 40. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

PART 3

CONSEQUENTIAL AND MINOR AMENDMENTS

Residence of trustees

- 40 In paragraph 10(2) of Schedule 4C (capital payments received by beneficiaries when trustees resident in United Kingdom) for paragraphs (a) and (b) substitute “during the whole of which the trustees are resident and ordinarily resident in the United Kingdom”.

Commencement Information

- II** Sch. 12 paras. 35-40 in force at 6.4.2007 unless otherwise expressly provided see Sch. 12 para. 41

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 40.