Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 7

REMITTANCE BASIS

PART 2

NON-RESIDENT COMPANIES AND TRUSTS ETC

Attribution of gains to beneficiaries: cases involving transfers of value

In paragraph 5(2)(a) (chargeable amount: dual resident settlement), after "apply" insert "(and the disposals which Schedule 4B treats them as having made were made)".