

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Taxation of Chargeable Gains Act 1992

- 266 (1) Amend Schedule 5 (attribution of gains to settlors with interest in non-resident or dual resident settlement) as follows.
- (2) In paragraph 2—
- (a) in sub-paragraph (8)—
 - (i) for “section 416 of the Taxes Act” substitute “sections 450 and 451 of CTA 2010”,
 - (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
 - (b) in sub-paragraph (9)—
 - (i) for “section 416 of the Taxes Act” substitute “section 449 of CTA 2010”,
 - (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
and
 - (c) in sub-paragraph (10) for “section 417(1) of the Taxes Act” substitute “section 454 of CTA 2010”.
- (3) In paragraph 2A—
- (a) in sub-paragraph (8)—
 - (i) for “section 416 of the Taxes Act” substitute “sections 450 and 451 of CTA 2010”,
 - (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
 - (b) in sub-paragraph (9)—
 - (i) for “section 416 of the Taxes Act” substitute “section 449 of CTA 2010”,
 - (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
and
 - (c) in sub-paragraph (10) in the definition of “participator” for “section 417(1) of the Taxes Act” substitute “section 454 of CTA 2010”.
- (4) In paragraph 8—
- (a) in sub-paragraph (8)—
 - (i) for “section 416 of the Taxes Act” substitute “sections 450 and 451 of CTA 2010”,

Status: This is the original version (as it was originally enacted).

- (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
and
 - (b) in sub-paragraph (9) for “section 417(1) of the Taxes Act” substitute
“section 454 of CTA 2010”.
- (5) In paragraph 9—
 - (a) in sub-paragraph (9)—
 - (i) for “section 416 of the Taxes Act” substitute “sections 450 and 451
of CTA 2010”,
 - (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
 - (b) in sub-paragraph (10)—
 - (i) for “section 416 of the Taxes Act” substitute “section 449 of CTA
2010”,
 - (ii) for “section 416(6)” substitute “section 451(4) to (6) of CTA 2010”,
and
 - (c) in sub-paragraph (11) in the definition of “participator” for “section 417(1)
of the Taxes Act” substitute “section 454 of CTA 2010”.