
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 8

DEEMED DOMICILE: INCOME TAX AND CAPITAL GAINS TAX

PART 2

PROTECTION OF OVERSEAS TRUSTS

FA 2004

19 In paragraph 8 of Schedule 15 to FA 2004 (income tax on benefits received by former owner of property: intangible property comprised in settlement where settlor retains an interest), after sub-paragraph (3) insert—

“(4) For the purpose of deciding whether the condition in sub-paragraph (1) (a) is met, ignore section 628A of ITTOIA 2005 (which provides for section 624 of that Act not to apply to certain foreign income arising under a settlement).”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)