
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 15. (See end of Document for details)

SCHEDULES

SCHEDULE 10

SETTLEMENTS: ANTI-AVOIDANCE ETC

PART 2

INCOME TAX

ITA 2007

- 15 In section 733A(7) (meaning of “close member” of settlor's family), for the words after “family of the settlor” substitute “at any time if the settlor is living at that time and—
- (a) the person is the settlor's spouse or civil partner at that time, or
 - (b) the person—
 - (i) is a child of the settlor, or of a person who at that time is the settlor's spouse or civil partner, and
 - (ii) at that time has not reached the age of 18.”

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There are currently no known outstanding effects for the Finance Act 2018, Paragraph 15.