
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 10

SETTLEMENTS: ANTI-AVOIDANCE ETC

PART 2

INCOME TAX

ITTOIA 2005

- 4 In section 619(1) (list of provisions in the Chapter charging tax)—
- (a) omit the “and” at the end of paragraph (c), and
 - (b) after paragraph (d) insert—
 - “(e) benefits whose amount or value is treated as income of the settlor or a close family member as a result of section 643A (benefits provided out of protected foreign-source income), and
 - (f) amounts treated as income of the settlor or a close family member by section 643J or 643L (gifts provided out of benefits).”

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