

SCHEDULE 18 TRUSTS

PART 1

OVERVIEW

Overview

- 1 (1) This schedule makes provision about the application of this Act in relation to trusts.
- (2) It is arranged as follows—
 - Part 2 makes provision for the application of this Act to trusts generally,
 - Part 3 makes provision for the treatment of certain transactions involving bare trusts,
 - Part 4 makes provision for the treatment of certain transactions involving settlements,
 - Part 5 makes provision for the liability of trustees of a settlement to pay the tax and make returns and declarations,
 - Part 6 defines expressions used in this schedule.