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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Gains of trustees attributed to settlor. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 21

#### AMENDMENTS IN CONNECTION WITH TAPER RELIEF

##### *Gains of trustees attributed to settlor*

<sup>F12</sup> .....

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#### **Textual Amendments**

**F1** [Sch. 21 para. 2](#) omitted (with effect in accordance with Sch. 2 para. 56(3) to the amending Act) by virtue of Finance Act 2008 (c. 9), [Sch. 2 para. 55\(a\)\(iv\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Gains of trustees attributed to settlor.