



Finance Act 2005

2005 CHAPTER 7

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

TRUSTS WITH VULNERABLE BENEFICIARY

Vulnerable persons

[^{F1}38 Meaning of “disabled person”

In this Chapter “disabled person” has the meaning given by Schedule 1A.]

Textual Amendments

- F1** S. 38 substituted (with effect in accordance with Sch. 44 para. 18 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 44 para. 17](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Section 38.