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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 24. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

#### SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

#### PART 3

#### CONSEQUENTIAL AND MINOR AMENDMENTS

##### *General*

- 24 (1) In section 283(4) (repayment supplements)—
- (a) for “a trust or,” substitute “ the trustees of a settlement or ”, and
  - (b) omit “as such (within the meaning of section 701(4) of that Act)”.
- (2) Sub-paragraph (1)(a) shall have effect in relation to a repayment made on or after 6th April 2006.
- (3) Sub-paragraph (1)(b) shall have effect in relation to a repayment made on or after 6th April 2006 (irrespective of the date on which the deceased person died).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 24.