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**Changes to legislation:** Finance Act 2006, Paragraph 47 is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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# SCHEDULES

## SCHEDULE 12

### SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

#### PART 3

#### CONSEQUENTIAL AND MINOR AMENDMENTS

##### *Amendments of other Acts*

**F1**47 .....

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#### **Textual Amendments**

**F1** Sch. 12 para. 47 repealed (with effect in accordance with art. 1(2)(3) Sch. 1 of the amending S.I.) by The Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001), reg. 1(1), **Sch. 2**

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**Changes and effects yet to be applied to :**

- Sch. 12 para. 47(1) omitted by [2008 c. 9 s. 41\(7\)\(j\)](#)