**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Paragraph 9. (See end of Document for details)

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

# SCHEDULE 12

#### SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

# PART 3

### CONSEQUENTIAL AND MINOR AMENDMENTS

#### General

For section 21(1)(b) (definition of "asset") substitute—

"(b) currency, with the exception (subject to express provision to the contrary) of sterling,".

# Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 9.