



# Trusts (Capital and Income) Act 2013

## CHAPTER 1

### TRUSTS (CAPITAL AND INCOME) ACT 2013

- 1 Disapplication of apportionment etc. rules
- 2 Classification of certain corporate distributions as capital
- 3 Power to compensate income beneficiary
- 4 Total return investment by charities
- 5 Crown application, extent and commencement
- 6 Short title

**Changes to legislation:**

There are currently no known outstanding effects for the Trusts (Capital and Income) Act 2013.