
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 10

SETTLEMENTS: ANTI-AVOIDANCE ETC

PART 2

INCOME TAX

ITA 2007

- 14 In section 732(1)(e) (where benefit received, income treated as arising only if no tax on benefit apart from section 731)—
- (a) after “is not liable to income tax” insert “, under any provision that is none of section 731 of this Act and sections 643A, 643J and 643L of ITTOIA 2005, ”, and
 - (b) omit “(apart from section 731)”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14.