
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

95. In section 694 (trustees chargeable to income tax in certain cases at higher rate reduced by rate applicable to trusts), in subsection (3)(1), for “unmarried minor” substitute “relevant”.

(1) Subsection (3) was amended by section 882 of, and paragraph 283 of Schedule 1 to, the Income Tax (Trading and Other Income) Act 2005.