
STATUTORY INSTRUMENTS

2013 No. 676

The Trusts (Capital and Income) Act
2013 (Commencement No.1) Order 2013

Provisions coming into force on the 1st October 2013

4. The following provisions of the 2013 Act come into force on 1st October 2013—
 - (a) section 1 (disapplication of apportionment etc. rules);
 - (b) section 2 (classification of certain corporate distributions as capital);
 - (c) section 3 (power to compensate income beneficiary).