

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Cross Heading: The basic rules as to postponement. (See end of Document for details)*

# SCHEDULES

## SCHEDULE 14

### BENEFICIARY’S LIABILITY FOR TAX ON GAINS OF NON-RESIDENT TRUSTEES

*The basic rules as to postponement*

<sup>F1</sup>6 .....

**Textual Amendments**

**F1** Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

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