

---

**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- F1** Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992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).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1984, Cross Heading: The basic rules as to postponement.