

Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Settlements etc.

109 Settlements where settlor retains interest in settled property.

(4) In section 677(2)(c) of that Act, after "674" there shall be inserted "674A".

Textual Amendments

F1 S. 109(1)-(3) repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, Sch. 29 Pt. VIII(8), note

Status:

Point in time view as at 27/07/1999. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Section 109.