
Status: Point in time view as at 25/07/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 17

SETTLEMENTS: BENEFICIARIES

Matching after transfer

- 9 (1) This paragraph applies as regards the transferee settlement in a case where paragraph 8 above applies.
- (2) Matching shall be made under paragraph 3 above by reference to the state of affairs existing immediately before the beginning of the year of assessment in which the transfer is made, and the transfer shall not affect matching so made.
- (3) Subject to sub-paragraph (2) above, payments shall be matched with amounts in accordance with paragraph 3 above and by reference to amounts arrived at under paragraph 8 above.

Status:

Point in time view as at 25/07/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Paragraph 9.