

*Status: Point in time view as at 28/07/2000.*

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Cross Heading: Meaning of “settlor” is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 4A

#### DISPOSAL OF INTEREST IN SETTLED PROPERTY: DEEMED DISPOSAL OF UNDERLYING ASSETS

##### Textual Amendments

- F1** Sch. 4A inserted (with application in accordance with s. 91(3) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), s. 91(2), [Sch. 24](#)

##### *Meaning of “settlor”*

- 12 The provisions of section 79(1) and (3) to (5) (meaning of “settlor”) apply for the purposes of this Schedule as they apply for the purposes of sections 77 and 78.]

**Status:**

Point in time view as at 28/07/2000.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Cross Heading: Meaning of “settlor” is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.