

*Status: Point in time view as at 08/07/2008.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Information is up to date with all changes known to be in force on or before 03 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

## SCHEDULE 5

### ATTRIBUTION OF GAINS TO SETTLORS WITH INTEREST IN NON-RESIDENT OR DUAL RESIDENT SETTLEMENT

#### *Information*

10 An inspector may by notice require any person who is or has been a trustee of, a beneficiary under, or a settlor in relation to, a settlement to give him within such time as he may direct (which must not be less than 28 days beginning with the day the notice is given) such particulars as he thinks necessary for the purposes of section 86 and this Schedule and specifies in the notice.

<sup>F1</sup>11 .....

**Textual Amendments**

**F1** Sch. 5 paras. 11-14 repealed (with effect in accordance with s. 97(5) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 97(4), **Sch. 26 Pt. V(10)**

<sup>F1</sup>12 .....

**Textual Amendments**

**F1** Sch. 5 paras. 11-14 repealed (with effect in accordance with s. 97(5) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 97(4), **Sch. 26 Pt. V(10)**

<sup>F1</sup>13 .....

**Textual Amendments**

**F1** Sch. 5 paras. 11-14 repealed (with effect in accordance with s. 97(5) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 97(4), **Sch. 26 Pt. V(10)**

<sup>F1</sup>14 .....

**Textual Amendments**

**F1** Sch. 5 paras. 11-14 repealed (with effect in accordance with s. 97(5) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 97(4), **Sch. 26 Pt. V(10)**

**Status:**

Point in time view as at 08/07/2008.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Cross Heading: Information is up to date with all changes known to be in force on or before 03 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.