

# Finance Act 1995

# **1995 CHAPTER 4**

# PART III

## INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### Settlements and estates

## 75 Deceased persons' estates: taxation of beneficiaries.

Part XVI of the Taxes Act 1988 (deceased persons' estates) shall have effect with the amendments specified in Schedule 18 to this Act.

# Status:

Point in time view as at 31/07/1998.

#### Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 75.