
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 26

TRANSFERS OF VALUE: ATTRIBUTION OF GAINS TO BENEFICIARIES

PART II

CONSEQUENTIAL AMENDMENTS

Taxation of Chargeable Gains Act 1992 (c.12)

5 In section 98 of the ^{M1}Taxation of Chargeable Gains Act 1992, after subsection (2) add—

“(3) The provisions of subsections (1) and (2) above have effect as if the references to sections 87 to 90 included references to Schedule 4C.”.

Marginal Citations

M1 1992 c. 12.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 5.