



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

OTHER PROVISIONS

Capital gains tax: gifts and trusts

91 Disposal of interest in settled property: deemed disposal of underlying assets.

(1) After section 76 of the ^{M1}Taxation of Chargeable Gains Act 1992, insert—

“76A Disposal of interest in settled property: deemed disposal of underlying assets.

Schedule 4A to this Act has effect with respect to disposals for consideration of an interest in settled property.”

(2) After Schedule 4 to that Act insert the Schedule 4A set out in Schedule 24 to this Act.

(3) This section applies to any disposal of an interest in settled property made, or the effective completion of which falls, on or after 21st March 2000.

Expressions used in this subsection have the same meaning as in Schedule 4A to the ^{M2}Taxation of Chargeable Gains Act 1992.

Marginal Citations

M1 1992 c. 12.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2000, Section 91. (See end of Document for details)

M2 1992 c. 12.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 91.