
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 39. (See end of Document for details)*

SCHEDULES

SCHEDULE 12

SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

PART 3

CONSEQUENTIAL AND MINOR AMENDMENTS

Residence of trustees

- 39 In paragraph 5(1) of Schedule 4A (residence of trustees) for the words from “either” to the end of the sub-paragraph substitute “ resident and ordinarily resident in the United Kingdom during any part of the year ”.

Commencement Information

- II** Sch. 12 paras. 35-40 in force at 6.4.2007 unless otherwise expressly provided see Sch. 12 para. 41

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 39.