
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 32. (See end of Document for details)*

SCHEDULES

SCHEDULE 20

INHERITANCE TAX: RULES FOR TRUSTS ETC

PART 4

RELATED AMENDMENTS IN TCGA 1992

- 32 In section 260(2) (disposals where gain may be held over), after paragraph (d) insert—
- “(da) by virtue of subsection (2) of section 71B of that Act (trusts for bereaved minors) does not constitute an occasion on which inheritance tax is chargeable under that section,
 - (db) by virtue of subsection (2) of section 71E of that Act (age 18-to-25 trusts) does not constitute an occasion on which inheritance tax is charged under that section.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 32.