



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 9

MISCELLANEOUS PROVISIONS

#### *Settlements*

#### **88 Settlements, etc: chargeable gains**

Schedule 12 (which amends TCGA 1992 in respect of settlors and trustees of settlements and makes other minor and consequential amendments) shall have effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 88.