
Status: Point in time view as at 10/12/2021.

Changes to legislation: Finance Act 2008, Paragraph 5 is up to date with all changes known to be in force on or before 30 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2

CAPITAL GAINS TAX REFORM

Rate: consequential

5 Omit sections 77 to 79 (charge on settlor with interest in settlement).

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