Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 27. (See end of Document for details)

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

# SCHEDULE 8

#### DEEMED DOMICILE: INCOME TAX AND CAPITAL GAINS TAX

# PART 2

#### PROTECTION OF OVERSEAS TRUSTS

### ITA 2007

27 Chapter 2 of Part 13 of ITA 2007 (transfer of assets abroad) is amended as follows.

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 27.