
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

93. In section 660C (nature of charge on settlor), in subsection (3)(1), for “unmarried minor” substitute “relevant”.

(1) Section 660C was inserted by section 74 of, and paragraph 1 of Schedule 17 to, the Finance Act 1995 (c. 4). Subsection (3) was amended by section 882 of, and paragraph 272 of Schedule 1 to, the Income Tax (Trading and Other Income) Act 2005 (c. 5).