

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, SCHEDULE 14. (See end of Document for details)

SCHEDULES

SCHEDULE 14

Section 70.

BENEFICIARY'S LIABILITY FOR TAX ON GAINS OF NON-RESIDENT TRUSTEES

Interpretation

F1₁

Textual Amendments

- F1** Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27); and Sch. 14 in so far as it is still in force amended (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), regs. 1(1), 2

Claims for postponement of tax

F2₂

Textual Amendments

- F2** [Sch. 14](#) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Tax referable to attributed gains

F3₃

Textual Amendments

- F3** [Sch. 14](#) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Initial calculations relevant to tax which may be postponed

F4₄

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Textual Amendments

F4 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Relevant benefits

F5

Textual Amendments

F5 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

The basic rules as to postponement

F6

Textual Amendments

F6 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Effect of subsequent capital payments received by the beneficiary

F7

Textual Amendments

F7 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F8

Textual Amendments

F8 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Effect of related benefits derived from payments received by close relatives of the beneficiary

F9

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Textual Amendments

F9 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Related benefits

F1010

Textual Amendments

F10 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Time when postponed tax becomes payable

F1111

Textual Amendments

F11 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Balance of capital payments

F1212

Textual Amendments

F12 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F1313

Textual Amendments

F13 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Second and later claims

F1414

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Textual Amendments

F14 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Information

^{F15}15

Textual Amendments

F15 Sch. 14 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 18\(b\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

16 ^{F16}

Textual Amendments

F16 Sch. 14 para. 16 repealed by [Inheritance Tax Act 1984 \(c. 51\), s. 277, Sch. 9](#) (and expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch. 12](#) (with saving in [Sch. 11 para. 18\(b\)](#))) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

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