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SCHEDULES

SCHEDULE 4

TAX CREDITS, TAXATION OF DISTRIBUTIONS ETC

PART I

GENERAL

THE TAXATION OF CHARGEABLE GAINS ACT 1992

Section 6

- 25 (1) In section 6 of the Taxation of Chargeable Gains Act 1992 (other special cases) in subsection (3) (cases where income includes gains on policies of life insurance etc) in paragraph (b) after “as if no income were chargeable at the higher rate” there shall be inserted “or the Schedule F upper rate”.
- (2) This paragraph has effect for the year 1999-00 and subsequent years of assessment.