

Changes to legislation: Finance Act 2004, Paragraph 2 is up to date with all changes known to be in force on or before 03 April 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) View outstanding changes

SCHEDULES

SCHEDULE 21

CHARGEABLE GAINS: RESTRICTION OF GIFTS RELIEF ETC

Charge on settlor with interest in settlement etc: supplementary provisions

^{F12}

.....
Textual Amendments

F1 [Sch. 21 para. 2](#) omitted (21.7.2008) (with effect in accordance with Sch. 2 para. 22 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 2 para. 21\(g\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)