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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 10. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 12

### SETTLEMENTS: AMENDMENT OF TCGA 1992 ETC

#### PART 3

##### CONSEQUENTIAL AND MINOR AMENDMENTS

###### *General*

- 10 (1) In section 60(1) (nominees and bare trustees) in each place for “assets” substitute “property”.
- (2) In section 60(2) (interpretation: property held for person absolutely entitled) in each place for “asset” substitute “property”.
- (3) This paragraph shall have effect from 6th April 2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 10.