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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 28. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### SETTLEMENTS: AMENDMENTS TO ICTA AND ITTOIA 2005 ETC

##### PART 2

###### MINOR AND CONSEQUENTIAL AMENDMENTS

- 28 (1) FA 1989 shall be amended as follows.
- (2) The following provisions shall cease to have effect—
- (a) section 68(2)(c),
  - (b) section 71(4)(c), and
  - (c) section 110.
- (3) In section 68(2)—
- (a) after paragraph (ba) insert “, and”, and
  - (b) after paragraph (bb) omit “, and”.
- (4) In section 71(4)—
- (a) after paragraph (ba) insert “, and”, and
  - (b) after paragraph (bb) omit “, and”.
- (5) Sub-paragraph (2)(a) and (b) shall have effect in relation to payments made on or after 6th April 2006.
- (6) Sub-paragraph (2)(c) shall have effect from 6th April 2007 (in relation to settlements whenever created).
- (7) Sub-paragraphs (3) and (4) shall come into force on 6th April 2006.

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##### Commencement Information

- II** Sch. 13 para. 28 wholly in force; para. 28(3)(4) in force at 6.4.2006 and para. 28 otherwise in force at Royal Assent (para. 28(2)(c) having effect from 6.4.2007) see para. 28(5)-(7)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 28.