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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 33. (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

- 33 (1) In sections 628 and 630 of ITTOIA 2005 for “UK trust” in each place substitute “UK settlement”.
- (2) In section 628(6) of that Act for the definition of “UK trust” substitute—
- ““UK settlement” means a settlement the trustees of which are resident and ordinarily resident in the United Kingdom.”
- (3) In section 630(1)(b) of that Act for “terms of the trust” substitute “ terms of the settlement ”.
- (4) In section 631(5)(e)(ii) of that Act for “provisions of the trust” substitute “ terms of the settlement ”.
- (5) This paragraph shall come into force on 6th April 2006.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 33.