
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 10

SETTLEMENTS: ANTI-AVOIDANCE ETC

PART 2

INCOME TAX

ITA 2007

- 13 (1) Section 731 (charge to tax on income treated as arising under section 732) is amended as follows.
- (2) After subsection (1B) insert—
- “(1C) Subsection (1A) does not restrict the charge to tax under this section on income treated as arising to the individual by section 733C or 733E (onward gifts: recipient or settlor treated as individual to whom income is treated as arising).”
- (3) In subsection (2A) (which signposts section 735), for “section 735” substitute “sections 735, 735B and 735C”.

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