



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 9

#### MISCELLANEOUS PROVISIONS

#### *Settlements*

#### **88 Settlements, etc: chargeable gains**

Schedule 12 (which amends TCGA 1992 in respect of settlors and trustees of settlements and makes other minor and consequential amendments) shall have effect.

#### **89 Settlements, etc: income**

Schedule 13 (which amends ICTA and ITTOIA 2005 in respect of settlors and trustees of settlements and makes other minor and consequential amendments) shall have effect.

#### **90 Special trusts tax rates not to apply to social landlords' service charge income**

<sup>F1</sup> .....

#### **Textual Amendments**

- F1** S. 90 repealed (6.4.2007 with effect as mentioned in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [s. 1031](#), [Sch. 3 Pt. 1](#) (with transitional provisions and savings in [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Settlements.