



Finance Act 2006

2006 CHAPTER 25

PART 6

INHERITANCE TAX

Trusts

156 Rules for trusts etc

- (1) Schedule 20 contains—
 - (a) amendments of provisions of IHTA 1984 relating to settled property,
 - (b) amendments of provisions relating to property that, for purposes of that Act, is property subject to a reservation, and
 - (c) related amendments of provisions relating to chargeable gains.
- (2) Those amendments have effect as mentioned in that Schedule.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 156.