

**HM REVENUE AND CUSTOMS
RESOLUTION 55**

**FINANCE BILL 2006
COMMITTEE
SCHEDULE 20**

Amendment	Page	Line
SC 384	113	27

Dawn Primarolo

(Bristol South - Lab)

Amendment 384

Schedule 20, page 113, line 27 [Vol II], at end insert—

‘71H Sections 71A to 71G: meaning of “parent”

In sections 71A to 71G above “parent” includes
step-parent.”.’.

SUMMARY

1. The amendment makes clear that the provision in Schedule 20 for trusts established by a parent in favour of their bereaved minor child extends to trusts established by a step-parent.