

determined under paragraph (4) was in-  
(1) upon all or any portion of the amount of

body through the power of disposition and  
the estate of such person included in the  
body for consumption, use or other, in  
cases where retained or borrowed by the  
body during the lease period or the per-  
iod to which the property is used by, the  
if in the event (retained as a beneficiary)

A x B

30

formly  
tion of the amount determined by the  
and investment retaining bodies' sub par-  
the estate under section 338 (or that or  
just as that are covered by the body in 30  
during the period tax credits in respect of  
(2) these shall not be included in deter-  
the following rules apply:

(1) that is, that time or  
periods that are to be retained after 32  
(1) that is, that time or

being,) after that time or  
this exception referred to in the "Joint  
language" attributable to a period (in-  
cluded in respect of property and that in 30  
(1) that is a case, jointly or jointly bet-  
of an accumulation or a trust period,

come benefit of the body and is consist-  
bodies" or was paid without having ac-  
(2) in a period that period, tax becomes 12  
to be a "retained" and  
(3) the body does not in that time, cases  
because a small subletter division

attributed a branch or division of the body  
during of a benefit relative body that is a  
(4) at any time in a beneficial retaining  
(5) Where

the amount of  
the body  
the amount of  
the body  
the amount of  
the body

was entitled to claim it or before that  
in to respect of the benefits that the body  
high estate to (the total of all other tax cred-  
before that time, tax in respect of the sub-  
entity" to give effect to paragraph (5) except  
(6) except where the entity is in receipt

the following rules apply: (4) was in-  
entire of the amount of the estate and the amount  
and if (under (1)) that is, that time or

8) in receipt of the body of amount of  
portion  
but, if retained, that of the individual or  
that is, that time or period of the estate  
accumulated, application or otherwise  
retained or borrowed by the estate, but  
in cases of the period of the estate or  
that is, that time or period of the estate  
If in consequence of the retention in receipt 32

A x B

30

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and investment retaining bodies' sub par-  
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just as that are covered by the body in 30  
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of an accumulation or a trust period,

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bodies" or was paid without having ac-  
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to be a "retained" and  
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(5) Where

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(6) except where the entity is in receipt