HMRC - CG34721 - Settlor Trusts: Introduction: Summary Of Provisions

These provisions do not apply in a year of assessment in which:

the settlor dies, or,

if the interest in the settlement is attributable only to the settlor’s spouse or civil partner or, either:

the spouse or civil partner or child dies, or

the settlor and the spouse divorce, or the settlor and the civil partner dissolve their civil partnership, see CG34811, or

the child ceases to be a step-child.

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