HMRC - CG34741 - Settlor Trusts: Settlements Affected

TCGA92/S77 (1)(c)

A settlement is within the scope of the provisions if at any time during the year of assessment the settlor has an `interest in the settlement’, see CG34750, except to the extent that FA05/S30 applies because there is a trust for a vulnerable minor beneficiary subject to a claim for that year, see CG35500+.

Previous page

Next page