HMRC - CG34770 - Settlor Trusts: Income Tax Rulings

In general a settlement is within the scope of the provisions if the trust foldercontains guidance from HMRC Trusts Head Office, - Bootle or Edinburgh, or a ruling byFinancial Intermediaries and Claims Office, formerly Claims Branch

on form CBA3, or

on form CBA4 and the life tenant is either the settlor or the settlor’s spouse, or

that the settlement is caught by ICTA88/S673 or ICTA88/S683 (formerly ICTA70/S447 and ICTA70/S457).

that the settlement is caught by ICTA88/S660A (introduced in FA95), now ITTOIA05/S624.

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