HMRC - CG34775 - Settlor Trusts: New Procedures: Cases With No IT Ruling

The revised guidance for the examination of trust deeds, applicable from 6 April 1991,means that in most cases after that date there is no longer HMRC Trusts guidance or aFinancial Intermediaries and Claims Office ruling. See TSEM3405 if you need guidance onthe question of whether the Income Tax Settlements legislation applies.

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