HMRC - CG34790 - Settlor Trusts: Non-Resident Trusts

Cases involving non-resident trustees are generally dealt with by HMRC Charities, Savings and International, Bootle, see CG38400+. Provisions comparable to Sections 77-79, but for non-resident settlements, were introduced in 1991. See TCGA92/S86 and CG38430+.

Previous page

Next page