HMRC - CG34802 - Settlor Trusts: Power Of Appointment

Where a person exercises a special power of appointment in accordance with theprovisions of a trust deed and brings into existence a new settlement, see CG37800+, thesettlor of the original settlement is also the settlor of the new settlement, for thepurposes of CGT. See CG33241 and CG33247.

Previous page

Next page