HMRC - CG34810 - Settlor Trusts: Exceptions

TCGA92/S77 (6), TCGA92/S77 (8)

Settlors are not within the scope of the provisions if

DEATH OF SETTLOR: TCGA92/S77 (6)

they die during the year of assessment, or

NON-RESIDENT SETTLOR: TCGA92/S77 (7)

they are neither resident nor ordinarily resident in the UK throughout the year.

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