HMRC - CG34890 - Settlor Trusts: Computations: Multiple Settlors

TCGA92/S79

If more than one settlor can be identified in connection with a particular settlement then, for the purposes of these provisions, a person is only a settlor in relation to that part of the trust property originating from that person. That is

property which the settlor has provided directly or indirectly for the purposes of the settlement, and

property representing that property (including accumulated income).

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