HMRC - CG34894 - Settlor Trusts: Computations: Multiple Settlors

If HMRC Trusts Head Office Bootle or Financial Intermediaries and Claims Office (formerly Claims Branch) have given advice on apportionment for Income Tax purposes, this should be followed for CGT. Otherwise, if settlors together make the settlement, the gains in such a case should be apportioned according to the amounts each put in. If a settlor adds to a settlement, then the amount put in should be compared with the value of the settlement at that time. Trust Offices should endeavour to reach a fair and easily worked solution.

Previous page

Next page