HMRC - CG34960 - Settlor Trusts: Procedures: Assessment

The amount of the gains when agreed should be notified to the settlor’s Tax Office.Receipt of the notification should be acknowledged.

In general the self-assessment (or assessment) for the year should include both thesettlor’s own gains and the trust gains. Settlors requesting information concerning thecomputation of the gains should be referred to the trustees in the first instance.

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