HMRC - CG35024 - Settlor Trusts: Other Commercial Arrangements

In certain cases trusts are set up to provide security for the payment of actual or potential debts of the settlor. In such a case TCGA92/S26 (1) and (2), see CG15780+, can apply, provided there are no separate trust purposes, such as a trust for the settlor’s children after his death.

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