HMRC - CG37843 - Separate Settlements: General Comments

Where a new settlement comes into existence, except as the result of the exercise of a general power of appointment, the settlor of the new settlement is the settlor of the old one, even if he is dead, by reason of the principles expressed in Hart v Briscoe, 53TC, 71H to 73B and Chinn v Collins, 54TC311.

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