



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART VIII

#### ADMINISTRATION AND COLLECTION

##### *Accounts and information*

#### **218 Non-resident trustees.**

- (1) Where any person, in the course of a trade or profession carried on by him, other than the profession of a barrister, has been concerned with the making of a settlement and knows or has reason to believe—
  - (a) that the settlor was domiciled in the United Kingdom, and
  - (b) that the trustees of the settlement are not or will not be resident in the United Kingdom,he shall, within three months of the making of the settlement, make a return to the Board stating the names and addresses of the settlor and of the trustees of the settlement.
- (2) A person shall not be required to make a return under this section in relation to—
  - (a) any settlement made by will, or
  - (b) any other settlement, if such a return in relation to that settlement has already been made by another person or if an account has been delivered in relation to it under section 216 above.
- (3) For the purposes of this section trustees of a settlement shall be regarded as not resident in the United Kingdom unless the general administration of the settlement is ordinarily carried on in the United Kingdom and the trustees or a majority of them (and, where there is more than one class of trustees, a majority of each class) are for the time being resident in the United Kingdom.

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 218.