



# Capital Transfer Tax Act 1984

## 1984 CHAPTER 51

### PART III

#### SETTLED PROPERTY

### CHAPTER I

#### PRELIMINARY

#### 44     **Settlor**

- (1) In this Act " settlor ", in relation to a settlement, includes any person by whom the settlement was made directly or indirectly, and in particular (but without prejudice to the generality of the preceding words) includes any person who has provided funds directly or indirectly for the purpose of or in connection with the settlement or has made with any other person a reciprocal arrangement for that other person to make the settlement.
- (2) Where more than one person is a settlor in relation to a settlement and the circumstances so require, this Part of this Act (except section 48(4) to (6)) shall have effect in relation to it as if the settled property were comprised in separate settlements.