

To make an application to receive interest with **no** UK tax taken off

- read the notes on the other side of this form.
- complete and return this form to the deceased savers building society, bank or other deposit-taker. They will arrange for interest to be paid without tax taken off. They may not acknowledge receipt of the form, so you might want to take a copy for your records.

### Account details

Name of building society, bank or other deposit-taker	<input type="text"/>		
Branch name <i>(if appropriate)</i>	<input type="text"/>		
Sort code <i>(if applicable)</i>	<input type="text" value="-"/> <input type="text" value="-"/>	Account number	<input type="text"/>
Name of account	<input type="text"/>		

### Details of person signing this form

Full name	<input type="text"/>
Principal residential address (This is the address where you usually live. A foreign PO Box address can be given if this is the address to which your mail is sent and is a recognised residential address in the country where you live.)	<input type="text"/>
or, Business address (if you are acting in a professional capacity).	<input type="text"/>
	Postcode <input type="text"/>

### Declaration

I declare that

- the person named above is the (or one of the) personal representative(s), or the payee of the interest of  (deceased)

and

- immediately prior to his or her death the deceased was not ordinarily resident in the UK.

*✓ one box only*

I am the (or one of the) personal representative(s) and I am authorised to sign this form.

I am not a personal representative but the interest is payable to me.

Signature

Date

**It is a serious offence to make a false declaration.**

The Inland Revenue may check that these details are correct and that the payment of gross interest is correct.

## When you should use this form

Building societies, banks and other deposit-takers in the United Kingdom (UK) will normally deduct tax at the lower rate from interest paid or credited to an account. However,

- if you are entitled to the interest in your capacity as a personal representative, **and**
- the deceased was not ordinarily resident in the UK immediately before his or her death

you can arrange for the interest to be paid without tax taken off by completing this form.

Throughout this form "interest" includes dividends paid by a building society.

## Who should sign the form?

The person to whom the interest is payable or a personal representative of the deceased who is entitled to the interest in that capacity should sign this form.

Where one of a number of personal representatives is a signatory he or she should state that he or she is duly authorised to sign on their behalf.

## Enquiries about residence

Contact

Centre for Non-Residents 2  
(Foreign Law Unit)  
St John's House  
Merton Road  
BOOTLE  
Merseyside  
L69 9BB

Tel 0151 472 6238

Fax 0151 472 6145

Minicom 0151 472 6112

## Enquiries about this form

Contact

Saving & Pension Schemes  
Technical Advice  
(Address above)

Tel 0151 472 6155

Fax 0151 472 6003

Minicom 0151 472 6112

## Not ordinarily resident

A deceased individual may be regarded as **not ordinarily resident** in the UK immediately prior to their death if

- **their home, employment and centre of life had always been abroad, and**
  - they visited the UK only for short periods for example on holiday or irregular business visits which averaged less than 91 days a tax year, **or**
  - they came to the UK to work or live and intended to stay here for less than 3 years and did not own (or hold on a lease of 3 years or more), accommodation here for their use, **or**
  - they were a student who had come to the UK for a period of study or education for less than 4 years, did not buy (or acquire on a lease of 3 years or more) accommodation for their use, and on leaving the UK intended to visit only for short periods which would average less than 91 days a tax year.
- or**
- **they were a former UK resident, and**
  - they had left for permanent residence abroad, and their visits to the UK average less than 91 days a tax year, **or**
  - they were working full-time abroad under a contract of employment, and both their absence from, and employment outside the UK was to last at least a full tax year and their visits to the UK averaged less than 91 days a tax year, **or**
  - they accompanied or later joined their husband or wife, who was working full-time abroad, and met the conditions for being not ordinarily resident, their absence from the UK was to last at least a full tax year, and their visits averaged less than 91 days a tax year.

Whether the deceased individual was ordinarily resident or not ordinarily resident in the UK depends on all their particular circumstances. The above notes are for guidance only.

More general information on residence can be found in the Inland Revenue booklet IR20, *Residents and Non-residents*, which you can get from any Inland Revenue Enquiry Centre or on the Internet at <http://www.inlandrevenue.gov.uk/pdfs/ir20.pdf>. Or call the Leaflets Orderline on 0845 9000 404, open between 8am to 10pm seven days a week.