

**AUTHORISED UNIT TRUST (AUT) or OPEN-ENDED INVESTMENT COMPANY  
MAKING INTEREST DISTRIBUTIONS WITHOUT DEDUCTION OF TAX**

This form should be used to notify the Inland Revenue when an AUT/OEIC first makes an interest distribution without deduction of tax in respect of a distribution period ending after 16/10/2002. Only one such notification is necessary.

When an audit notice is issued by the Audit Unit it will be accompanied by a pre-audit questionnaire which will ask for further information.

**1. AUT (OEIC) DETAILS**

Name\*

(\* In the case of a sub-fund of an umbrella scheme, give the name of the scheme followed by the title of the sub-fund.)

Fund Tax Reference

Date first distribution made without deduction of tax

**2. TRUSTEE (or AUTHORISED CORPORATE DIRECTOR) DETAILS**

Name of trustee or  
(ACD)

Name of contact

Phone:

**3. MANAGER DETAILS**

Name of Manager

Name of contact

Phone

Signed

Date

Send this form when completed to:  
The Business Adviser  
Inland Revenue Audit Unit (Information Returns)  
St John's House  
Merton Road  
Bootle, Merseyside  
L69 9BA

Telephone :  
0151 472 6129

**Please retain a copy of this notification for your own records**