

Use this form **only** where a unit holding in a United Kingdom authorised unit trust is owned:

- solely by an individual who is not ordinarily resident in the UK, or
- jointly by two or more persons who are:
 - individuals who are not ordinarily resident in the UK, or
 - individuals not ordinarily resident in the UK and a company, or companies, not resident in the UK.

And you are beneficially entitled to a share of the investments of the authorised unit trust.

Read the notes overleaf carefully before completing the form in CAPITAL letters.

Give the completed form to the trustees of the authorised unit trust. The Inland Revenue may inspect this form.

Declaration and undertaking

Details of the authorised unit trust and registered unit holder(s)

Name of trustees of authorised unit trust	
Name of authorised unit trust <i>(see note 2)</i>	
Full name(s) of registered unit holder(s)	
Designation recorded against unit holding, <i>(see notes 2 and 9)</i>	Account number for unit holding, if any <i>(see notes 2 and 9)</i>

Sole Ownership	Joint Ownership
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The individual named at *(1) below declares that he/she

- holds, or their registered unit holder(s) named above holds/hold on their behalf, units in the above named authorised unit trust, and
- is alone beneficially entitled to a share of the investments in that unit trust in respect of those units, and
- is not ordinarily resident in the UK at the date of this declaration *(see note 6)*.

That individual undertakes that if, at any time after the date of this declaration, he or she becomes ordinarily resident in the UK, they will notify the trustees of that fact without delay *(see note 8)*.

The persons named at * below declare that they

- jointly hold units in the above named authorised unit trust, and
- are the persons jointly beneficially entitled to a share of the investments in that trust in respect of those units, and
- are, at the date of this declaration, in the case of individuals, not ordinarily resident in the UK *(see note 6)*, or in the case of companies, not resident in the UK *(see note 7)*.

Those persons undertake that if, at any time after the date of this declaration, any of them becomes, in the case of an individual, ordinarily resident in the UK, or in the case of a company, resident in the UK, the person or persons concerned will notify the trustees of that fact without delay *(see note 8)*.

Full names and addresses <i>(see note 3)</i>	
* (1) _____ _____ _____	* (3) _____ _____ _____
* (2) _____ _____ _____	* (4) _____ _____ _____

Signatures <i>(see note 4)</i>	Full names and capacities in which signed <i>(see note 5)</i>
1 _____	1 _____
2 _____	2 _____
3 _____	3 _____
4 _____	4 _____

Date / /

1. Who should use this form

Trustees of an authorised unit trust in the UK will normally deduct income tax from interest distributions paid to unit holders. Individuals can arrange for interest distributions to be paid with no tax deducted by completing this form if they are beneficially entitled to a share of the investments of the unit trust, provided that **they are not ordinarily resident in the UK**. This is also the case where they are jointly beneficially entitled to a share of the investments of the unit trust with another person (other persons) who is (are) not ordinarily resident, or in the case of a company not resident, in the UK.

The form must be completed in full.

If, at any time after the date of this declaration, there is any change in ownership of the units to which it relates, the declaration will cease to be valid. In such circumstances a new declaration should be made.

2. Multiple unit holdings

Where units are owned by the same person or persons in a number of UK AUTs, a single declaration may be made to cover all those AUTs if

- they are all managed by the same management company,
- they all have the same trustees,
- the records of all the AUTs are held in the same place, and
- where the units are held by agents, nominees, or bare trustees on your behalf, they are all held by the same person(s).

The spaces on the form for 'name of the authorised unit trust', 'designation recorded against unit holding' and 'account number for unit holding' should be noted 'See attached list'. A separate sheet showing those details for each AUT should be attached to the form.

The sheet must be dated and signed by the person or persons who signed the declaration.

3. Names and addresses

The names to be entered on the form at places marked by asterisks (*) are those of **all** the persons who own the units to which the declaration relates. Names of individuals and companies must be given in full. The address given by an individual must be the individual's principal residential address (i.e. the place where that person usually lives), and not for example, his/her employer's address. The address given for a company must be the full address of its registered or principal office. A Post Office box number, a 'care of', or other correspondence address is not acceptable.

4. Signatures

All individuals named in the declaration at places marked by asterisks (*) must sign the form, except where such a person is

- a child under 14 years of age on the date the declaration is made, in which case the form may be signed by one of the child's parents or guardians on his/her behalf, or
- physically or mentally incapacitated and incapable of signing the form, in which case the form may be signed by a person holding power of attorney to act on his/her behalf.

Where a company is named, the declaration must be signed by the company secretary or a person authorised by the company. The form must **not** be signed by an agent, nominee, or bare trustee who holds the units on behalf of the named persons.

5. Names and capacities in which signed

A person who signs the form on behalf of a child or a physically or mentally incapacitated person, should, in the space next to the signature, write his/her name in full and state the capacity in which the form is being signed.

A person who signs the form in the capacity of a company secretary or other person authorised by a company, must give his/her name in full and state the capacity in which the form is being signed.

6. 'Not ordinarily resident' (individuals)

The United Kingdom includes UK territorial waters, but does not include the Channel Islands and the Isle of Man.

An individual whose permanent place of residence and place of employment are outside the UK will be regarded as not ordinarily resident in the UK if he/she does not have accommodation in the UK, or visit the UK for anything other than short periods which total no more than 91 days a year on average. If you are unsure about whether you are not ordinarily resident in the UK you should seek professional advice before making a declaration.

7. 'Not resident' (companies)

The United Kingdom includes UK territorial waters, but does not include the Channel Islands and the Isle of Man.

A company is usually regarded as not resident in the UK for tax purposes if it is

- **neither** incorporated in the UK,
- **nor** has the central management and control of its business located in the UK.

If you are unsure whether the company is not resident in the UK for tax purposes, you should seek professional advice before making a declaration.

8. Residence - General

Whether a person is ordinarily resident or not ordinarily resident, or in the case of a company resident or not resident, in the UK depends on all the relevant particular circumstances. The notes in paragraphs 6 and 7 above are for guidance only and more information on residence or ordinary residence can be found in *Residents and non-residents* (Booklet IR20) which is available on the Internet at www.inlandrevenue.gov.uk or from any Inland Revenue Enquiry Centre in the UK. If you are unsure about whether you are not ordinarily resident in the UK, or in the case of a company not resident, you should seek professional advice before making a declaration.

If you become ordinarily resident, or in the case of a company resident, in the UK at any time after you make this declaration it will become invalid and the trustees of the authorised unit trust must be informed of that fact immediately.

9. Designation and account number

If there is any designation, such as the name of a child, recorded against the unit holding, or an account number applicable to it, these details should be entered in the appropriate box. This information is for the use of trustees of AUTs and management companies, and completion of these boxes is not an Inland Revenue requirement.