

Please send this completed form to:

HM Revenue & Customs
Specialist PT Trusts & Estates
Non-resident Trusts
Ferrers House
Castle Meadow Road
NOTTINGHAM
NG2 1BB
England



If you need help
phone **0845 604 6455**
If you are phoning from abroad
phone **+44 1872 245 359**

Date of issue *DD MM YYYY*

Tax reference

Name of settlement

About this form

UK settlors and beneficiaries of a non-UK resident settlement can be liable to UK Income Tax and Capital Gains Tax in respect of income or gains arising in the settlement or to any underlying non-UK resident companies. For the purposes of this form please treat an underlying company as one where the trustees own 10% or more of the company's shares.

If it is unlikely that there will ever be such UK liabilities you don't need to complete this form. However, please tell us so we can update our records and not send out forms unnecessarily for years where no liability is involved.

Giving us the information asked for on this form may prevent checks being needed into these aspects of the settlor's and/or beneficiary's UK Self Assessment tax return.

The information asked for has nothing to do with any UK tax liability of the settlement and its provision is voluntary. You will not be charged a penalty if you do not complete the form or if any of the information provided is incorrect. But if you do not provide this information we may need to ask for it from a UK beneficiary or settlor.

Deciding if you need to complete this form

1 Did the settlement terminate before 6 April 2012?

Yes No

If 'Yes' on what date did it terminate? *DD MM YYYY*

2 Were the trustees resident in the UK throughout the year ended 5 April 2013?

Yes No

Where appropriate, enter the date the trustees became UK resident *DD MM YYYY*

If you have answered 'Yes' to either of these questions, you do not need to complete the rest of this form. Please send this form to us at the address shown at the top of this page.

Deciding if you need to complete this form continued

3 Is either the settlor or their spouse/civil partner named as a beneficiary or can they be added as a beneficiary of the settlement?

Yes No

4 Are any children or grandchildren of the settlor's spouse/civil partner named as a beneficiary or can they be added as a beneficiary of the settlement?

Yes No

5 Have the trustees made any capital payments or provided any benefits to any UK resident beneficiary during the year?

Yes No

If you have answered 'No' to questions 3, 4, and 5, you do not need to complete the rest of this form. Please send this form to the address shown at the top of page 1.

Information we need

6 Has any person received a capital payment or been provided with a benefit directly or indirectly from the trustees for the year ended 5 April 2013?

'Benefits' include loans, transfer or use of assets and accomodation provided (at less than market value).

Yes No

If 'No' and the settlor was non-UK resident throughout the year, then you do not need to complete the rest of this form. Please send it to the address shown at the top of page 1, and tell us in the 'Further information' box on page 4 that this is why you haven't completed the rest of the form.

If 'Yes' please give details in the table below

Recipient's name and address (and date of birth if under age 18)	Type of payment or benefit	Date made	Amount or value of benefit
<i>Beneficiaries within the terms of the trust</i>			
<i>Other recipients</i>			

Information we need continued

- 7** Are the trustees:
- shareholders in an underlying non-UK resident company, or
 - do they own 10% or more of the units in a non-UK resident Unit Trust?

Yes No

If 'Yes' please give details in the table below

Full name and address of company or unit trust	Nature of participation <i>for example, percentage and description of shareholding</i>

- 8** Did the trustees or any underlying company have any income for the year ended 5 April 2013?

Yes No

If 'Yes' enter the amount

£

- 9** Did the trustees or any underlying non-UK resident company make any offshore income gains in the year ended 5 April 2013?

An offshore income gain can arise on a disposal of an interest in an offshore fund – one outside the UK. It usually arises when the offshore fund is one that doesn't pay out all its income.

For more information about offshore income gains go to www.hmrc.gov.uk

Yes No

If 'Yes' enter the amount

£

- 10** Did the trustees or any underlying non-UK resident company make any capital gains in the year ended 5 April 2013?

Yes No

If 'Yes' enter the amount

£

- 11** Did the trustees transfer assets to the trustees of another settlement other than at market value in the year ended 5 April 2013?

Yes No

If 'Yes' please tell us the full name and address of the recipient trustees to whom the assets have been transferred

Checklist

Thank you for the information you have already provided. As information on this form may help the settlor and/or beneficiaries to complete their tax returns, it may be helpful to give them, or their professional advisers a copy.

It would also be helpful if you send us the prepared information that you have and the documents listed below. However, please don't delay sending this form back to us if you don't have the information and documents readily available.

Have you enclosed:

The settlement accounts for the year ended 5 April 2013, or a full statement of income for the year ended 5 April 2013 with a list of assets held at that date?

Yes No

Accounts for the year ended 5 April 2013, or a full statement of income for the year 5 April 2013 with a list of assets held at that date for any:

- underlying non-UK resident company, and
- non-UK resident unit trust in which the trustees own 10% or more of the units?

Yes No

Copies of any capital gains calculations you have prepared for the year ended 5 April 2013?

Yes No

Copies of any calculations of stockpiled gains at 5 April 2012 that you have prepared?

Yes No

Copies of any calculations of relevant income for the purpose of S731 ITA 2007 that you have prepared?

This is a charge to Income Tax on benefits received by someone who is not a settlor of the settlement.

Yes No

Further information

Use this space for anything else you want to tell us.

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