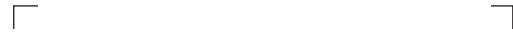




Please send this completed form to:

Charities, Savings and International  
HM Revenue and Customs  
BX9 1AU



If you need help  
phone 03000 573698  
If you are phoning from abroad  
phone +44 3000 573698



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 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.

Please give us all of the information we have asked for on this form. This may prevent the need for us checking 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.

We will not charge you a penalty if:

- you don't fill in the form
- any of the information you give us is incorrect

But if you don't provide this information, we may need to ask for it from a UK beneficiary or settlor.

## Deciding if you need to fill in this form

|  |   |
|--|---|
| <p><b>1 Did the settlement end before 6 April 2016?</b></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, on what date did it end? DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <p><b>2 Were the trustees resident in the UK throughout the year ended 5 April 2017?</b></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Where appropriate, enter the date the trustees became resident in the UK DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
|--|---|

If you have answered yes to either of these questions, you don't need to fill in the rest of this form. Please now send this form back to us at the address at the top of this page.

## Deciding if you need to fill in 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 don't need to fill in the rest of this form.

Please now send this form back to us at 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 2017?

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

Yes  No

If no, and the settlor was not resident in the UK throughout the year, then you don't need to fill in the rest of this form. Please now send this form back to us at the address at the top of page 1, and tell us in the 'More information' box on page 4 that this is why you haven't filled in the rest of the form.

If yes, please give details in the table below.

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

## Information we need Continued

**7 Are the trustees:**

- shareholders in an underlying non-UK resident company?
- owners of 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 for example, percentage and description of shareholding |
|--|---|
|  |   |

**8 Did the trustees or any underlying company have any income for the year ended 5 April 2017?**

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 2017?**

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, go to [www.gov.uk/non-resident-trusts](http://www.gov.uk/non-resident-trusts)

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 2017?**

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 2017?**

Yes  No

If yes, tell us the full name and address of the recipient trustees to whom the assets have been transferred

|          |
|----------|
| Name     |
| Address  |
|          |
|          |
| Postcode |

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## 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.

### The documents

Please tick the box to confirm which of the documents you are sending us.

The settlement accounts for the year ended 5 April 2017, or a full statement of income for the year ended 5 April 2017 with a list of assets held at that date

Yes  No

Accounts for the year ended 5 April 2016, or a full statement of income for the year ended 5 April 2017 with a list of assets held at that date for any:

- underlying non-UK resident company
- 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 2017

Yes  No

Copies of any calculations of stockpiled gains at 5 April 2016 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

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## More information

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

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## What you need to do now

Please send this completed form to:  
Charities, Savings and International, HM Revenue and Customs, BX9 1AU