



About Authorised Investment Funds

An Authorised Investment Fund includes an Authorised Unit Trust or Open-ended Investment Company. All references on this form to 'units' are references to 'units or shares'.

UK Income Tax is normally taken off interest distributions paid to unit holders.

If you hold units as a personal representative of a deceased person who was immediately before their death:

- the sole owner of the investment in the Authorised Investment Fund
- beneficially entitled to a share of the investments of the investment fund in respect of those units
- not resident in the UK

you can arrange for interest distributions to be paid with no UK tax taken off.

This form must not be used where, at the time of their death, the deceased person was jointly beneficially entitled with another individual to a share of the investments in the investment fund. A different form is available for use in such circumstances. For more information, go to www.hmrc.gov.uk/specialist/guide-declaration-forms.htm and read 'Guide to Declaration Forms for Non Residents'.

When to fill in this form

Fill in this form to declare that:

- you are the personal representative of a deceased person
- the deceased person, immediately before their death, was the sole owner of the investment in the Authorised Investment Fund
- the deceased person, immediately before their death was not resident in the UK

and you want to receive interest from an Authorised Investment Fund without any UK tax taken off.

Personal representatives of the deceased person must complete the form in full. Send it to the Open-ended Investment Company or to the trustees of the Authorised Unit Trust.

You do not need to fill in this form if, before their death, the deceased person:

- made a declaration to the trustees of the Authorised Unit Trust or to the Open-ended Investment Company that they were not resident in the UK
- the declaration was valid at the time of their death

Please keep a copy of this form for your records. The information given on this form may be checked by HM Revenue & Customs (HMRC).

Multiple unit holdings

Where units in more than one UK Authorised Investment Fund are owned by the same individual or individuals, a single declaration can be made to cover all if:

- they are all managed by the same management company
- in the case of an Authorised Unit Trusts, they all have the same trustees
- the records of all the Authorised Investment Funds are held in the same place
- where the units are held on your behalf by agents, nominees, or bare trustees they are all held by the same individual or individuals

If this applies, write 'See attached list' at 'Name of the Authorised Investment Fund' and attach a separate sheet of paper showing the details for each Authorised Investment Fund. The person that signs the declaration must also sign and date the additional sheet.

Address

If you are an individual you should give the address where you usually live. If the address you give is outside the UK or is a foreign PO Box address it must be:

- an address to which your mail is usually sent
- recognised as a residential address in that country

The address of the deceased person is that of their usual address immediately before their death, not necessarily the place where they died.

The address given for a company must be the full address of its registered or main office. A PO box number, a care of or other correspondence address is not acceptable.

Signatures

All the personal representatives of the deceased person must sign this form.

This form must not be signed by:

- an agent
- a nominee
- a bare trustee

who hold the units on behalf of the personal representative.

Residency

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

Individuals

Whether you are resident or not in the UK will depend on your particular circumstances. Resident normally means an individual lives in the UK year after year.

If you are unsure whether you are not resident, phone the HMRC Helpline for Non Residents on:

- **0300 200 3300** if you are phoning from the UK
- **+44 135 535 9022** if you are phoning from abroad

or go to www.hmrc.gov.uk/international/rdr3.pdf to read about the 'Statutory Residence Test'.

Companies

A company is normally treated as not resident in the UK for tax purposes if it:

- is not incorporated in the UK
- does not have central management and control of its business in the UK

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 Authorised Unit Trusts, Open-ended Investment Companies and management companies. HMRC does not need this information.

Change of ownership

If the units change ownership, this declaration will cease to be valid and a new form R105(AIF2) will need to be completed.

Non-resident declaration

Authorised Investment Fund

Name of the Authorised Investment Fund

Designation recorded against unit holding if applicable

Full name(s) of the registered unit holder(s)

Account number for unit holding if applicable

Details of deceased person

First name

Address see the note on page 1, 'Address'

Surname

Postcode

Personal representatives declaration

False statements may lead to prosecution. If you are not sure who should sign this form, read the notes on page 2.

I/we declare that:

- I/we hold, or the registered unit holders named above hold on my/our behalf, units in the above named Authorised Investment Fund as the personal representative of the deceased person whose details are given above
- immediately before their death the deceased person was the sole owner of the investment in the Authorised Investment Fund and was not resident in the UK (read the note on page 2, 'Residency')

Full name of personal representative

Full name of personal representative

Address

Address

Signature

Signature

Date DD MM YYYY

Date DD MM YYYY

What you need to do now

Send this completed form to the Open-ended Investment Company or to the trustees of the Authorised Unit Trust.