



Name of trust or estate

Tax reference

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

## Residence status

The trustees or personal representatives are, as a whole (please tick appropriate box):

- Resident in the UK for Income Tax purposes 6.1
- Not resident in the UK for Income Tax purposes 6.2
- Resident in the UK for Capital Gains Tax purposes 6.3
- Not resident in the UK for Capital Gains Tax purposes 6.4
- Resident in a country other than the UK (under a double taxation agreement) at the same time as being resident in the UK 6.5
- Tick box 6.6 if the deceased whose estate is being administered was domiciled outside the UK at the date of death 6.6

## Information required if the trustees or personal representatives claim to be non-resident in the UK for Income Tax purposes

- Did the trustees or personal representatives change during the year to 5 April 2023? Yes 6.7  No 6.8
- Were the trustees or personal representatives resident in the UK for Income Tax purposes in the year to 5 April 2022? Yes 6.9  No 6.10
- Did the trustees or personal representatives have any overseas income during the year to 5 April 2023? Yes 6.11  No 6.12

## Information required if the trustees or personal representatives claim to be non-resident in the UK for Capital Gains Tax purposes

- Did the trustees or personal representatives change during the year to 5 April 2023? Yes 6.13  No 6.14
  - Were the trustees or personal representatives resident in the UK for Capital Gains Tax purposes in the year to 5 April 2022? Yes 6.15  No 6.16
- Boxes 6.17 and 6.18 are not used
- Did the trustees or personal representatives carry on a trade in the UK through a permanent establishment that made disposals for capital gains in the year to 5 April 2023? Yes 6.19  No 6.20

**Information required if the trustees or personal representatives were resident in the UK and they also claim to be resident in another country for the purposes of a double taxation agreement**

• In which country as well as the UK were the trustees or personal representatives regarded as resident for 2022-23? **6.21**

• Were they also regarded as resident in the country in box 6.21 for 2021-22? Yes **6.22**  No **6.23**

• Were a majority of the trustees or personal representatives resident in the UK for 2022-23? Yes **6.24**  No **6.25**

• Do you consider that, in 2022-23, the persons who supplied the settled property or funds had close personal and economic relations with (tick one box):

- the UK **6.26**

- the country shown in box 6.21 **6.27**

- neither of these **6.28**

• Was the general administration of the trust carried out during 2022-23 mainly in (tick one box):

- the UK **6.29**

- the country shown in box 6.21 **6.30**

- neither of these **6.31**

• Do you consider that, in 2022-23, the trustees or personal representatives have closer personal and economic relations with (tick one box):

- the UK **6.32**

- the country shown in box 6.21 **6.33**

- neither of these **6.34**

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.