



Send this completed form to:

Trusts and Estates
HM Revenue and Customs
BX9 1EL



Date of issue DD MM YYYY

Tax reference

922/CG/

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 on 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's unlikely that there will ever be such UK liabilities you do not need to complete this form.

Please give us all of the information we've asked for on this form. This may prevent us from 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 do not fill in the form
- any of the information you give us is incorrect

HMRC checks Common Reporting Standards (CRS) data so if you complete the form with as much information as you can, it is less likely that HMRC will need to ask for it from the UK beneficiary or settlor directly.

More help

If you need more help phone 0300 123 1072.

If you're calling from outside the UK phone +44 300 123 1072.

Deciding if you need to fill in this form

1 Did the settlement end before 6 April 2024?

Put 'X' in the box

Yes No

If Yes, on what date did it end? DD MM YYYY

2 Were the trustees resident in the UK throughout the year ended 5 April 2024? Put 'X' in the box

Yes No

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

If you've answered Yes to either of these questions, you do not need to fill in the rest of this form. Return this form to the address shown on page 4.

Deciding if you need to fill in this form continued

3 Is either the settlor, their spouse or civil partner named as a beneficiary or can they be added as a beneficiary of the settlement? Put 'X' in the box

Yes No

If Yes, provide the settlor's name, address and Unique Taxpayer Reference (UTR) if available

Name
Address
UTR

4 Are any children or grandchildren of the settlor's spouse or 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've answered No to questions 3, 4, and 5, you do not need to fill in the rest of this form. Return this form to the address shown on of page 4.

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 2024?

'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, you do not need to fill in the rest of this form. Return this form to the address shown on page 4, and tell us in the

'More information' box on page 4 this is why you have not filled in the rest of the form.

If Yes, give details in the table below.

Recipient's name, address and UTR (and date of birth if under age 18)	Type of payment or benefit	Date payment or benefit received	Amount or value 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, give details in the table

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 2024?

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 2024?

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 does not pay out all its income.

For more information, go to 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 2024?

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 2024?

Yes No

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

Name
Address
Postcode
UTR

Checklist

Thank you for the information you've 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 you have and the documents listed below. However, do not delay sending this form to us if you do not have the information and documents readily available.

The documents

Put 'X' in the boxes to confirm which of the documents you're sending us.

The settlement accounts for the year ended 5 April 2024, or a full statement of income for the year ended 5 April 2024 with a list of assets held at that date.

Yes No

Accounts for the year ended 5 April 2024, or a full statement of income for the year ended 5 April 2024 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've prepared for the year ended 5 April 2024

Yes No

Copies of any calculations of relevant income for the purpose of section 731 ITA 2007 that you've prepared. (This is a charge to Income Tax on benefits received by someone who is not a settlor of the settlement.)

Yes No

Copies of any calculations of stockpiled gains at 5 April 2024

Yes No

More information

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

What you need to do now

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