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Trusts created before 27 July 1999 A trust created before 27 July 1999 is permissible
if no property has been transferred to the trust since this date, and the terms of
the trust have not varied since this date If the trust is a pre-1999 trust, then you
must report: that the donation was from a trustee; the date on which the trust was
created; the full name of the creator of the trust; and every individual or
organisation by whom, or under whose will, property was transferred to the trust
before 27 July 1999 Permissible donor trusts Permissible donor trusts may have been
created before or after 27 July 1999. A permissible donor trust is permissible if the
trust was created by an individual or organisation that was a permissible source at
the time; and only transfers of property from permissible sources have been made to
the trust If a trust was created by an individual's will, that individual must have
been on a UK electoral register at any time within five years prior to the date of
their death. A trust cannot be a permissible donor trust if it has ever received
property from an impermissible or unidentifiable source. If the trust is a
permissible donor trust, then you must report: that the donation was from a trustee;
the required permissibility details of the individual or organisation that created
the trust; and every other individual or organisation by whom, or under whose will,
property has been transferred to the trust Last updated: 31 March 2022 Book traversal
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