HMRC - CG34973 - Settlor Trusts: Form Of Certificate

Model forms of certificate are set out in CG 34974.

The certificates should be prepared on plain paper and signed and dated by an officer of HMRC of Band C2 or above.. If the settlor so requests, but not otherwise, they can be stamped with the Tax Office date stamp.

Send one copy to the HMRC Trusts officeand one copy to the settlor or his agent as appropriate, retaining the third in your file.

The Inspector signing the certificate should take whatever steps he considers necessary to ensure that the relevant tax has been paid.

Please make a note on the file copy of the assessment, to ensure that any amendments are taken into account.

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