

Name of trust or estate

Fill in these
boxes first

Tax reference

*The Notes on Trust and Estate Non-residence will help you to fill in boxes 6.1 to 6.34.***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 2012? 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 2011? Yes 6.9 ☐ No 6.10 ☐
- Did the trustees or personal representatives have any overseas income during the year to 5 April 2012? 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 2012? 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 2011? Yes 6.15 ☐ No 6.16 ☐
- 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 2012? Yes 6.19 ☐ No 6.20 ☐

Boxes 6.17 and 6.18 are not used

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 2011–12? **6.21**

• Were they also regarded as resident in the country in box 6.21 for 2010–11? Yes **6.22** No **6.23**

• Were a majority of the trustees or personal representatives resident in the UK for 2011–12? Yes **6.24** No **6.25**

• Do you consider that, in 2011–12, the person(s) who supplied the settled property or funds had close personal and economic relations with (tick **one** box):

– the UK **6.26**

or

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

or

– neither of these? **6.28**

• Was the general administration of the trust carried out during 2011–12 mainly in (tick **one** box):

– the UK **6.29**

or

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

or

– neither of these? **6.31**

• Do you consider that, in 2011–12, the trustees or personal representatives have closer personal and economic relations with (tick **one** box):

– the UK **6.32**

or

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

or

– neither of these? **6.34**

Now go back to page 4 of the Trust and Estate Tax Return and finish filling it in

