

To make an application to receive interest with **no** UK tax taken off

- read the notes on the other side to check that this form applies to each saver, **and**
- complete and return this form to your building society, bank or other deposit-taker. They will arrange for interest to be paid **without** tax taken off. They may not acknowledge receipt of the form, so you might want to take a copy for your records.

Account details

Name of building society, bank or other deposit-taker	<input type="text"/>		
Branch name <i>if appropriate</i>	<input type="text"/>		
Sort Code <i>if applicable</i>	<input type="text" value="-"/> <input type="text" value="-"/>	Account number	<input type="text"/>
Name of account	<input type="text"/>		

Details of person(s) beneficially entitled to the interest on the account

1st named person

First name(s)

Surname

Principal residential address

Postcode *if relevant*

2nd named person *if appropriate*

First name(s)

Surname

Principal residential address

Postcode *if relevant*

*If more than **two** persons are beneficially entitled to the interest, please enter the total number of persons in this box, and list the other name(s) and principal residential address(es) on a separate sheet.*

Declaration and Undertaking

For the purposes of this declaration 'interest' includes dividends paid by a building society, and 'deposit' includes any investment in a building society.

I declare that each person beneficially entitled to interest on the deposit held by you in the above account is an individual who is not ordinarily resident in the United Kingdom on the date of this declaration.

I undertake that if any such person becomes ordinarily resident in the United Kingdom, I will notify you of that fact without delay.

Tick one box I am beneficially entitled to some or all of the interest ✓ I am not beneficially entitled to any of the interest but it is payable to me ✓

Signature

Date

It is a serious offence to make a false declaration.

These details may be checked by the Inland Revenue to make sure that the scheme is working properly.

When you should use this form

Building societies, banks and other deposit takers in the United Kingdom (UK) will normally deduct tax at the lower rate from interest paid or credited to your account. However, if **each** person beneficially entitled to the interest is an individual who is **not ordinarily resident** in the UK, you can arrange for the interest to be paid with no tax taken off.

Where more than **one** person is beneficially entitled to the interest, the name and principal residential address of **each** person beneficially entitled to the interest **must** be provided on this form or a supplementary sheet. You should **not** use this form if you act as personal representative of a deceased person or are in a Scottish partnership. Instead, contact the Inland Revenue Savings, Pensions, Share Schemes on 0151 472 6155 for advice.

Not ordinarily resident

A person may be regarded as **not ordinarily resident** in the UK if

- **their home, employment and centre of life has always been abroad, and**
 - they visit, or intend to visit, the UK only for short periods – *for example on holiday or irregular business visits* which average less than 91 days a tax year, or
 - they have come to the UK to work or live and intend to stay here for less than 3 years, do not own (or hold on a lease of three years or more), accommodation here for their use, and on leaving the UK intend to visit only for short periods which will average less than 91 days a tax year or
 - they have come to the UK for a period of study or education and intend to stay here for less than 4 years, do not own (or hold on a lease of three years or more), accommodation here for their use, and on leaving the UK intend to visit only for short periods which will average less than 91 days a tax year.
- **they are a former UK resident, and**
 - they have left for permanent residence abroad, and their visits to the UK average less than 91 days a tax year, or
 - they are currently working full-time abroad under a contract of employment, and both their absence from, and employment outside the UK will last at least a full tax year and their visits to the UK average less than 91 days a tax year, or
 - they accompany or later join their husband or wife, who is working full-time abroad, and meets the conditions for being not ordinarily resident, their absence from the UK will last at least a full tax year, and their visits average less than 91 days a tax year.

Whether a person is ordinarily resident or not ordinarily resident in the UK depends on all their particular circumstances. The above notes are for guidance only. More general information on ordinary residence can be found in the Inland Revenue booklet *IR20, Residents and non-residents*, which can be obtained from any Inland Revenue Enquiry Centre.

If a person is unsure whether they, or any other person named on the form, are not ordinarily resident in the UK, they should seek professional advice before making a declaration.

Who should sign the form

This form should be signed by the person, (or one of the persons), beneficially entitled to some or all of the interest. If the interest is payable to someone else, the form may be signed by that person instead.

Principal residential address

You **must** give the principal residential address of **each** person beneficially entitled to interest on the account. This will be the address where they usually live. It could be a foreign principal residential address, or a foreign PO Box address (provided this is the address to which their mail is sent and is a recognised residential address in that country), or an address in the UK if they are living here temporarily and not maintaining a home abroad.

Change in status

If you make a declaration on this form, you **must** notify your building society, bank or other deposit-taker if any person beneficially entitled to the interest on this account becomes ordinarily resident in the UK.

Data Protection Act

The Inland Revenue is a Data Controller under the Data Protection Act.

We hold information for the purposes specified in our notification made to the Data Protection Commissioner, and may use this information for any of them.

We may get information about you, (or others named on this form), from others, or we may give information to them.

If we do, it will only be as the law permits, to

- check accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you, (or others named on this form), with what is already in our records. This can include information provided by you, (or others named on this form), as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you, (or others named on this form), to anyone outside the Inland Revenue unless the law permits us to do so.