

# Not ordinarily resident declaration



Lloyds TSB

Interest with no tax deducted

## 1 Guidance notes

- 1 Please read carefully the notes on the back of the form before you complete it.
- 2 Use this form only if each person beneficially entitled to the interest on the account is an individual who is not ordinarily resident in the United Kingdom for tax purposes.
- 3 Please write clearly in the white spaces with capital letters or cross the boxes.
- 4 Please complete Sections 3 and 4 of the form in your own handwriting. If you make any mistakes, please correct them and sign alongside the alterations. Please do not use correction fluid.
- 5 Please complete all names in full.
- 6 In Section 3, the address, which you should quote, must be your principal residential address (the place where you normally live), and this should be shown in full, including the name of the country.  

If this form relates to accounts with more than one account holder, you must give the principal residential address of each person beneficially entitled to the interest on the account(s). Note: only one of the account holders needs to complete the form.
- 7 To the left of the signature box there are two boxes. Please cross the top box if the account holder(s) are the owners of the funds, and beneficially entitled to the interest, which is or will be in the account(s).  

If you cross the bottom box, please write on a separate piece of paper who owns the funds and is beneficially entitled to the interest. Please cross one box only.
- 8 Please sign and date the form.
- 9 Please cross the appropriate box for each account holder to show the basis on which they qualify as “not ordinarily resident”. Notes on the reverse of the form will help you decide which box to cross.
- 10 We regret we are unable to accept photocopies or faxed copies of the form.

## 2 Your account details

Your branch name

Your branch sort code

Your account numbers

First named person (full name)

Second named person (full name)

Third named person (full name)

Fourth named person (full name)

Fifth named person (full name)

**First named person**

Last name

First name(s)

Principal residential address (please include postcode if relevant)

  
  
 Postcode

Your nationality

This declaration is made on the basis of the definition of "not ordinarily resident" on the back of this form,

Number 1

Number 2

Number 3

**Second named person**

Last name

First name(s)

Principal residential address (please include postcode if relevant)

  
  
 Postcode

Your nationality

This declaration is made on the basis of the definition of "not ordinarily resident" on the back of this form,

Number 1

Number 2

Number 3

**Third named person**

Last name

First name(s)

Principal residential address (please include postcode if relevant)

  
  
 Postcode

Your nationality

This declaration is made on the basis of the definition of "not ordinarily resident" on the back of this form,

Number 1

Number 2

Number 3

**Fourth named person**

Last name

First name(s)

Principal residential address (please include postcode if relevant)

  
  
 Postcode

Your nationality

This declaration is made on the basis of the definition of "not ordinarily resident" on the back of this form,

Number 1

Number 2

Number 3

**Fifth named person**

Last name

First name(s)

Principal residential address (please include postcode if relevant)

  
  
 Postcode

Your nationality

This declaration is made on the basis of the definition of "not ordinarily resident" on the back of this form,

Number 1

Number 2

Number 3

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

I hereby

- declare that each person beneficially entitled to interest on the deposit held by you in the above name(s) is an individual who is not ordinarily resident in the United Kingdom on the date of this declaration
- undertake that, if any such person becomes ordinarily resident in the United Kingdom, I will notify you of that fact without delay.

Please cross one box only.

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

Customer's signature

Date

**For bank use only**

Customer numbers


Branch stamp (or date received stamp below)

### When you should use this form

We will normally deduct tax at the lower rate from interest paid or credited to your account(s). However, if each person beneficially entitled to the interest is an individual who is not ordinarily resident in the United Kingdom (UK) you can arrange for the interest on up to six accounts held by the same account holders to be paid with no tax taken off by completing this form. 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. You should not use this form if you act as a personal representative of a deceased person. (A special form is available.)

### Who should use this form

This form should be signed by the person, (or one of the persons), beneficially entitled to 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 the interest on the account(s). 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.

### Not ordinarily resident

You may be regarded as not ordinarily resident in the UK if: **Your home, employment and centre of life have always been abroad** and

- 1 You 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 You have come to the UK to work or live and intend to stay here less than 3 years but do not own (or hold on a lease of 3 years or more), accommodation here for your use and on leaving the UK intend to visit for short periods which will average less than 91 days a tax year.
- 2 You have come to the UK for a short period of study or education and intend to be here less than 4 years, do not own (or hold on a lease of 3 years or more), accommodation for your use and on leaving the UK intend to visit only for short periods which will average less than 91 days a tax year.

### You are a former UK resident and

- 3 You have left for permanent residence abroad, and your visits to the UK average less than 91 days a tax year.
- Or You are currently working full-time abroad under a contract of employment, and both your absence from and employment outside the UK will last at least a full tax year and your visits to the UK average less than 91 days a tax year.
- Or You have accompanied, or later joined your husband or wife, who is working full-time abroad, and meet the conditions for being not ordinarily resident, your absence will last at least a full tax year, and your visits to the UK average less than 91 days a tax year.

Whether you are ordinarily resident or not ordinarily resident in the UK depends on all your circumstances. The above notes are for guidance only. More general information on ordinary residence can be found in the Inland Revenue booklet IR 20 'Residence and non-residence', which can be obtained from any Inland Revenue enquiry centre.

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

### Change in status

If you make a declaration on this form you **must** notify us immediately if any person beneficially entitled to the interest on the account(s) cease to be not ordinarily resident in the UK.

### The Inland Revenue and the UK Data Protection Act

The Inland Revenue is a Data Controller under the UK Data Protection Act. They hold information for the purposes specified in their notification made to the UK Data Protection Commissioner and may use this information for any of them. If they do, it will only be as UK law permits, to

- Check accuracy of information
- Prevent or detect crime
- Protect public funds

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