

**Settlement/Trust/Foundation Form**

**Supplementary information to be given pursuant to  
Section G of the personal tax return**

**PLEASE READ THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM**

Name \_\_\_\_\_ Tax Ref No \_\_\_\_\_

By **31 March 2015**, you are required to notify the Director of Income Tax if you or your spouse are, or have at any time, been the settlor of a settlement or founder of a foundation which is or has been in existence at any time during **2014**. Provide details below, along with details of any income received during 2014.

| Name of settlement/foundation | Date of settlement | Name(s) and address(es) of trustees/councillors | Income received during 2014 |             |
|-------------------------------|--------------------|---|-----------------------------|-------------|
|                               |                    |   | Self<br>£                   | Spouse<br>£ |
|                               |                    |   |                             |             |
|                               |                    |   |                             |             |
|                               |                    |   |                             |             |
|                               |                    |   |                             |             |

For the purpose of the above, “**settlement**” includes any disposition, trust, covenant, agreement or arrangement and any transfer of assets (including, without limitation, the making of any loan, advance or other transfer of funds or other assets on terms under which those assets will be repaid, or reimbursement will be made, or consideration will be provided in money or monies worth, but not including a bona fide transfer made at arm’s length) made or entered into directly or indirectly by any person and the expression “settlor” shall be construed accordingly and includes any person who has provided or has caused to be provided funds or other property for a settlement or for any entity owned or controlled directly or indirectly by the trustees of the settlement.

### **Note**

The following connections should **not** be included:

- deeds of covenant in favour of charities (for example, a church);
- approved pension schemes;
- outright gifts, between individuals, where there is no transfer of a right to income (for example, a parent giving a car to a child).