



## Professional Trustee - Declaration of compliance & completeness

Year of assessment for which declaration is made

S.28(4) of the ITA 2010 does not require a trust which has at least one trustee who is a professional trustee, as defined therein, from filing a return if neither the trust or its beneficiaries have a liability to tax under the ITA 2010.

S.28(5) & S.28(6) of the ITA 2010 require each professional trustee of a trust that has no liability to tax under the ITA 2010, or has beneficiaries that have no liability to tax under the ITA 2010, to make an annual declaration which should be made by not later than 30 November following that year of assessment.

We declare, to the best of our knowledge and belief:

1. that we have filed a return for all trusts for whom we act as a professional trustee that are obliged to file a return by virtue of having a liability to tax under the ITA 2010 or having beneficiaries liable to tax under the ITA 2010; and
2. that the trusts for whom we act as a professional trustee have not filed a return due to the trust not having a liability to tax under the ITA 2010 or having beneficiaries not being liable to tax under the ITA 2010.

Signature

Date

Name of declarant

*Any person signing this declaration must be an authorised signatory of the trust and if signing on behalf of a professional trustee must state the name of the individual signing the return and the capacity in which they are authorised to do so.*

**YOU WILL BE GUILTY OF AN OFFENCE AND THEREFORE LIABLE TO A PENALTY UNDER SECTION 66 OF THE INCOME TAX ACT 2010 IF A FALSE DECLARATION IS MADE**