

# Declaration of residence outside Ireland

## Additional trustees form

### Notes to help you

This form **must** be completed in full by all additional trustees. If there are more than two, please photocopy each page, complete and send with the application. Each trustee must read these definitions and then complete the declaration.

Please note that the declaration below regarding non-residence in the Republic of Ireland ("Ireland") must be completed before we can make payments.

**Important:** Irish "Exit" Tax may be applied to the bond (for example on payments from the bond) if this declaration is not completed.

#### Residence definition – company

A company which has its central management and control in Ireland (the State) is resident in the State irrespective of where it is incorporated. A company which does not have its central management and control in Ireland but which is incorporated in the State is resident in the State except where:

- ▶ the company or a related company carries on a trade in the State, and either the company is ultimately controlled by persons resident in EU Member States or resident in countries with which Ireland has a double taxation treaty, or the company or a related company are quoted companies on a recognised Stock Exchange in the EU or in a tax treaty country, or
- ▶ the company is regarded as not resident in the State under a double taxation treaty between Ireland and another country.

It should be noted that the determination of a company's residence for tax purposes can be complex in certain cases and declarants are referred to the specific legislative provisions which are contained in section 23A Taxes Consolidation Act, 1997.

I/We\* declare that (\*Delete as appropriate)

- ▶ I/We\* have read the explanation of the terms detailed in the "Residence definitions" above.
- ▶ I am/We are/The Company is\* the trustee(s) in respect of which this declaration is being made.
- ▶ I am/We are/The Company is\* not resident or ordinarily resident in Ireland.
- ▶ I/We/The Company\* hereby undertake(s) to inform Prudential International of any change in my/our/the Company's\* country of residence during the life of the policy.

Name of first trustee

Principal place of residence/address of trustee

Postcode

Signature

Date of this declaration:

D	D	M	M	Y	Y	Y	Y
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#### Residence definition – individual

An individual will be regarded as being resident in Ireland for a tax year if she/he either:

- ▶ spends 183 days or more in the State in that tax year, or
- ▶ has a combined presence of 280 days in the State, taking into account the number of days spent in the State in that tax year together with the number of days spent in the State in the preceding year.

Presence in a tax year by an individual of not more than 30 days in the State will not be reckoned for the purpose of applying the two-year test. Presence in the State for a day means the personal presence of an individual at any time during the day for tax year 2009 onwards.

#### Ordinary residence definition – individual

The term "ordinary residence" is distinct from "residence" and relates to a person's normal pattern of life and denotes residence in a place with some degree of continuity. An individual who has been resident in the State for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year.

An individual who has been ordinarily resident in the State ceases to be ordinarily resident at the end of the third consecutive tax year in which she/he is not resident. Thus, an individual who was resident and ordinarily resident in the State in 2015 and departed from the State in that year will remain ordinarily resident up to the end of the tax year 2018.

Name of second trustee

Principal place of residence/address of trustee

Postcode

Signature

Date of this declaration:

D	D	M	M	Y	Y	Y	Y
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If there are more than two additional trustees, please photocopy this page, complete and send with the application.

## To be completed by your Financial Adviser

### Financial Adviser checklist

I enclose personal identification of all additional Trustees

I enclose address verification for all additional Trustees

Adviser name

Adviser Agency number

Tel number

Fax number

Email address

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

Postcode

Firm Reference Number (e.g. as per FCA Register)

### Note

To meet our legal and regulatory obligations we require certified copies of documents from the list provided in our **Anti Money Laundering (AML) Guide (IPBB10303)**.

[www.pru.co.uk/international](http://www.pru.co.uk/international)

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