

## About this form

If you live together with your spouse or civil partner, we normally treat income from property held in your joint names as if it belonged to you in equal shares and tax each of you on half of the income, regardless of actual ownership.

Please complete this form if you want to be taxed on your actual shares (known as 'actual basis'). You will also need to provide evidence that your beneficial interests in the property are unequal, for example a declaration or deed.

## When to fill in this form

You can use this form to declare a beneficial interest if you hold property jointly and:

- you actually own the property in unequal shares
- you are entitled to the income arising in proportion to those shares
- you want to be taxed on that basis.

Do **not** fill in this form about:

- income to which neither of you is beneficially entitled
- partnership income
- income from commercial letting of furnished holiday accommodation
- income from shares in a close company
- income which for tax purposes is treated as income of a third party, even if the income arises from property held in your joint names
- property held as beneficial joint tenants where you are both jointly entitled to the whole of the property and income
- property that is not held in unequal shares (you cannot choose to have the income taxed on an unequal basis because you think it would be to your advantage).

## How to fill in this form

Please answer all of the questions. We can explain the practical effects of completing this form but cannot help you determine your beneficial interests. Seek professional advice if you are in any doubt about:

- your beneficial interest in property held in joint names
- your beneficial interest in income from such property
- whether you should complete this declaration.

This declaration will have effect only from the date you signed it, and will remain in force until the date your interests in the property or income change, or you stop living together as a married couple or civil partners.

### About you

**Your surname or family name**

**Your first name(s)**

**National Insurance number**

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**Tax reference (if known)**

**Address of you and your spouse or civil partner**


Postcode

### About your spouse or civil partner

**Surname or family name**

**First name(s)**

**National Insurance number**

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**Tax reference (if known)**

## About your property

Please give details of each property held jointly where you want to be taxed on the actual basis. For the purpose of this form property includes land, buildings and investments of any kind.

List each item of property separately, even if you share them all in the same proportions. For example, if you jointly hold shares in several companies, you must make a separate entry for each company.

Description of property held in joint names	Beneficial interest in this property	
	Your share	<input type="text"/> %
	Spouse's or civil partner's share	<input type="text"/> %
	Beneficial interest in any income arising	
	Your share	<input type="text"/> %
	Spouse's or civil partner's share	<input type="text"/> %

Description of property held in joint names	Beneficial interest in this property	
	Your share	<input type="text"/> %
	Spouse's or civil partner's share	<input type="text"/> %
	Beneficial interest in any income arising	
	Your share	<input type="text"/> %
	Spouse's or civil partner's share	<input type="text"/> %

Tick this box if you wish to make a declaration about more than two properties. Please print off an additional copy of this page, mark it 'Page 3', sign and date it and attach it to this form.

## Declaration (To be completed by husband and wife or by civil partners named on page 1)

I declare that:

- the information given on this form is correct and complete to the best of my knowledge
- I understand that if I have given information which I know is not correct or complete, action may be taken against me.

Signature
Date DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Signature
Date DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## What to do next

- Send this completed form to your tax office within 60 days of the date the declaration was made.
- Send evidence of the beneficial interests you have declared.
- Tell us immediately if your circumstances change.

For official use only		
Date received DD MM YYYY	Declaration accepted (initials)	Date stamp
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>	