

## Appendix 7

### Procedure for non-UK domiciled individuals

Legend explaining the following graphs:

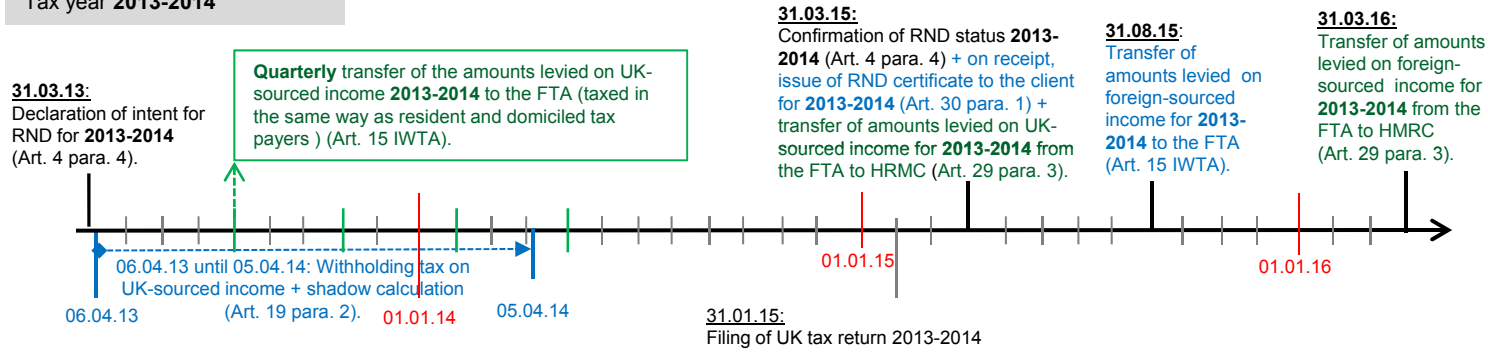
Text in black: responsibility of the relevant person

Text in blue: responsibility of the paying agent

Text in green: responsibility of the FTA

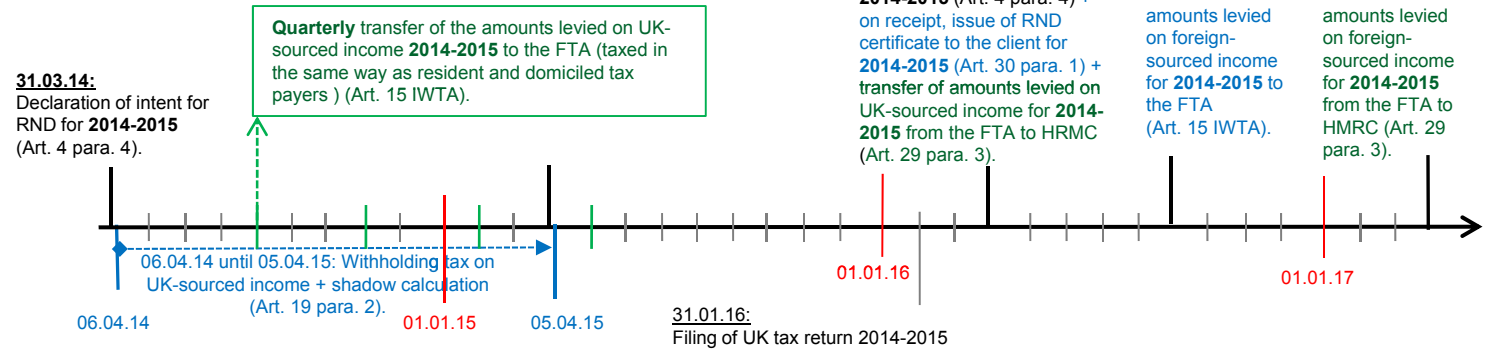
Resident but not domiciled (RND), i.e. non-UK domiciled individual

**Tax year 2013-2014**

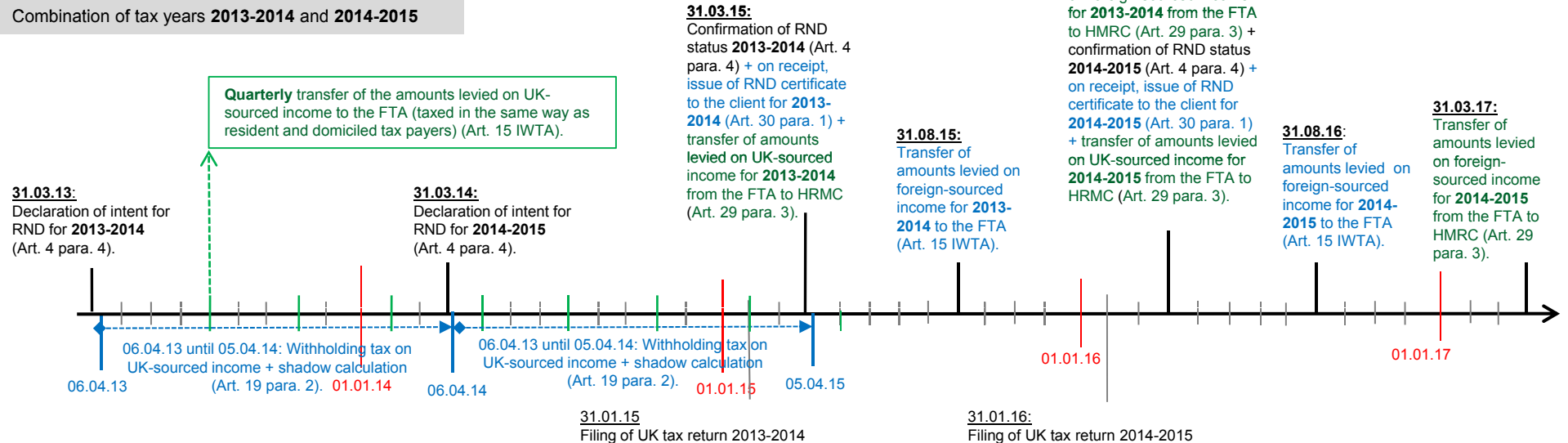


**RND with confirmation of status Withholding tax**

**Tax year 2014-2015**



**Combination of tax years 2013-2014 and 2014-2015**



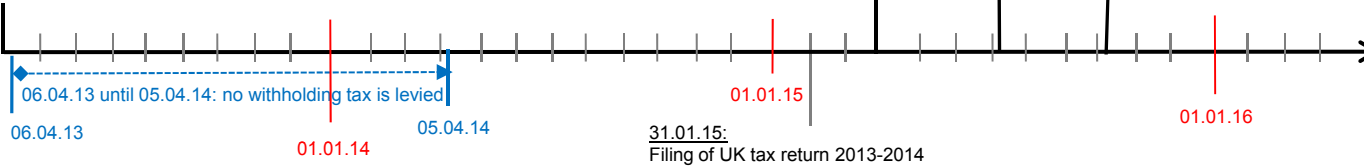
**Tax year 2013-2014**

**31.03.13:** Declaration of intent for RND for 2013-2014 (Art. 4 para. 4).

**31.03.15:** Confirmation of RND status 2013-2014 (Art. 4 para. 4) + on receipt, issue of RND certificate to the client for 2013-2014. If no confirmation received, only standard certificate issued (Art. 30 para. 1).

**05.07.15:** Transfer of disclosures 2013-2014 by the paying agent to the FTA (Art. 29 para. 4).

**05.10.15:** Transfer of disclosures 2013-2014 from the FTA to HMRC (Art. 29 para. 4).



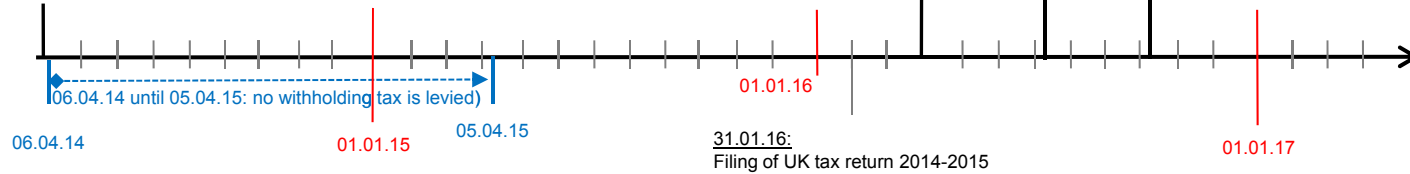
**Tax year 2014-2015**

**31.03.14:** Declaration of intent for RND for 2014-2015 (Art. 4 para. 4).

**31.03.16:** Confirmation of RND status 2014-2015 (Art. 4 para. 4) + on receipt, issue of RND certificate to the client for 2014-2015. If no confirmation received, only standard certificate issued (Art. 30 para. 1).

**05.07.16:** Transfer of disclosures 2014-2015 by the paying agent to the FTA (Art. 29 para. 4).

**05.10.16:** Transfer of disclosures 2014-2015 from the FTA to HMRC (Art. 29 para. 4).



**Combination of tax years 2013-2014 and 2014-2015**

**31.03.13:** Declaration of intent for RND for 2013-2014 (Art. 4 para. 4).

**31.03.14:** Declaration of intent for RND for 2014-2015 (Art. 4 para. 4).

**31.03.15:** Confirmation of the RND status 2013-2014 (Art. 4 para. 4) + on receipt, issue of RND certificate to the client for 2013-2014. If no confirmation received, only standard certificate issued (Art. 30 para. 1).

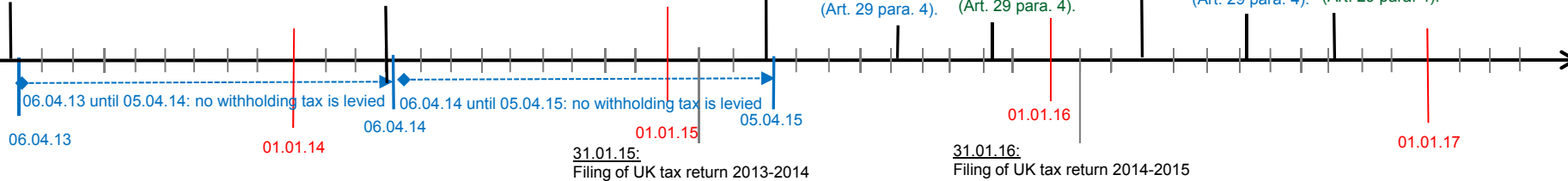
**05.07.15:** Transfer of disclosures 2013-2014 by the paying agent to the FTA (Art. 29 para. 4).

**05.10.15:** Transfer of disclosures 2013-2014 from the FTA to HMRC (Art. 29 para. 4).

**31.03.16:** Confirmation of RND status 2014-2015 (Art. 4 para. 4) + on receipt, issue of RND certificate to the client for 2014-2015. If no confirmation received, only standard certificate issued (Art. 30 para. 1).

**05.07.16:** Transfer of disclosures 2014-2015 by the paying agent to the FTA (Art. 29 para. 4).

**05.10.16:** Transfer of disclosures 2014-2015 from the FTA to HMRC (Art. 29 para. 4).



RND with or without confirmation  
Disclosure