

## Guidance Note: Fit and Proper Persons (Trustees and Managers)

### 1. Use of a declaration for fit and proper persons

A charity or CASC should give a declaration for fit and proper persons to each “manager” to sign before they start their role. It should then keep the signed copy on file. It should not send it to HMRC. It should not request it at any time as part of an enquiry into the tax status of the charity or CASC.

### 2. Meaning of “fit and proper person”

There is no definition in the Charities Act 2006. The Declaration is based on HMRC’s Model Declaration under the title “Declaration for Fit and Proper Persons (Trustees and Managers)” in our Trustees – Guidance Notes and Documents. It is also set out at the end of HMRC’s [Helpsheet](#). )

The Charity Commission may consider a person to be suitable to act as a trustee of a charity, but that will not render them a “fit and proper person” is solely for HMRC’s regulator. However, HMRC does not ask charities or CASCs whether its “managers” are “fit and proper persons” unless they have any information suggesting the contrary.

HMRC will expect charity trustees to give proper consideration to the suitability of a person to act as a trustee of a charity, where they are able to do so. It is for the charity to decide how it considers the suitability of “managers”, and the charity should be asked, that they have given proper consideration to the suitability of a person to act as a trustee of a charity, where they are able to do so.

Some charities or CASCs may have their own procedures for that purpose. Alternatively, a charity or CASC may choose to use HMRC’s Fit and Proper Persons Declaration. The purpose of a charity or CASC doing so is to ensure that it has given proper consideration to whether “managers” are “fit and proper persons”.

### 3. Recommendation to use HMRC’s Model Declaration

Although the declaration as to whether a person is a “fit and proper person” needs to be in writing and signed, it is not legally required to be in any particular form. However, we strongly recommend that you use the HMRC Model Form (i.e. the Declaration for Fit and Proper Persons (Trustees and Managers)).

### 4. The serious consequences of not being a “fit and proper person”.

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A person who is not a “fit and proper person” may be suitable to act as a trustee of a charity, but that will not render them a “fit and proper person”. Whether they are a “fit and proper person” is solely for HMRC’s regulator. However, HMRC does not ask charities or CASCs whether its “managers” are “fit and proper persons” unless they have any information suggesting the contrary.

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referred to above) by clicking on the [Fit and Proper Persons Helpsheets](#). Form of Declaration. We recommend trustee or other manager to read to take steps to appoint individuals who

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