

Type of Voucher	Nature	Income
Printed		
Printed	Principal	UK dividends and interest
		Issued by the original payer in respect of a single holding of an investment
		Verification NOT required
Printed	Principal	Schedule D pension and annuities
		Issued by the original payer to the individual recipient of the income
		Verification REQUIRED
R185 series		
R185	Principal	UK interest, annual payments, royalties
		Issued and should be signed by the person making the payment and deducting the tax.
		Verification REQUIRED
R185	Principal	Payments from discretionary trusts
		Issued by the trustee (s) of a discretionary trust
		Verification NOT required
R185 (estate income)	Consolidated	Estate income
		Issued by the executor or administrator of the estate of a deceased person
		Verification NOT required

R189 series		
R189K	Subsidiary	UK Company dividends
		<p>Issued by UK banks and finance houses (including a UK branch of an overseas bank) holding securities for clients as part of a block holding</p> <p>Verification NOT required</p> <p>Occasionally issued in error by an overseas bank or finance house, when you should treat the voucher as R189M, and</p> <p>Verification REQUIRED</p>
R189L	Subsidiary	UK interest
		<p>Issued by UK banks and finance houses (including a UK branch of an overseas bank) holding securities for clients as part of a block holding</p> <p>Verification NOT required</p> <p>Occasionally issued in error by an overseas bank or finance house, when you should treat the voucher as R189N, and</p> <p>Verification REQUIRED</p>
R189N	Subsidiary	UK interest
		<p>Issued by overseas banks & finance houses holding securities for clients as part of a block holding. To validate form R189N its issuer must send the block voucher it has received, usually from a UK issuer, to CAR Personal Tax International.</p> <p>Verification REQUIRED</p>

Foreign		
P Certificate	Subsidiary	UK Dividends and interest ONLY
		<p>Issued by Swiss banks to Swiss residents only. Some banks issue their own vouchers in substantially the same wording. The original block vouchers are not produced to Personal Tax International, so it is advisable to check the figures on the voucher with Extel to confirm that it has been completed correctly.</p> <p>Verification NOT required</p>
5081	Subsidiary	UK dividends and interest ONLY
		<p>Issued by French banks and Agents De Change. Some banks issue their own vouchers in substantially the same wording. The original block vouchers are not produced to Personal Tax International, so it is advisable to check the figures on the voucher with Extel to confirm that it has been completed correctly.</p> <p>Verification NOT required</p>
German Bank	Consolidated	UK dividends and interest ONLY
		<p>German banks issue this dual language certificate as either a subsidiary or a consolidated voucher. The original block vouchers are not produced to Personal Tax International, so it is advisable to check the figures on the voucher with Extel to confirm that it has been completed correctly.</p> <p>Verification NOT required</p>

Own print		
Own print	Consolidated	UK and foreign dividends and interest together
		Issued by many UK (only) banks and other intermediaries using self-designed forms approved by HMRC, and bearing a reference prefixed “BV” or more rarely “FD”
Own print	Subsidiary	UK or foreign dividends or interest separately
		A single income type version of the above, bearing similar references.