



Claim to repayment of United Kingdom income tax deducted from property income dividends paid by UK Real Estate Investment Trusts ('UK-REITs')

For use by a COMPANY or OTHER CONCERN resident in a country with which the UK has a double taxation treaty that provides for relief from UK income tax on dividends arising in the UK.

Do not fill in this form until the company or concern has received the income for which you claim repayment of UK income tax. You can only claim a tax repayment on or after the date of payment of the property income dividend(s).

Please:

- Use the UK-REIT DT-Company Notes to help you fill in this form.
- Include only property income dividends paid by real estate investment trusts. Do not include any other sources of income.
- Sign the declaration in Part E and say what is your status in the company or concern.
- See note 4 in the UK-REIT DT-Company Notes about where to send the completed form.

You can also get information from the HM Revenue & Customs website: www.hmrc.gov.uk

Or you can contact **HM Revenue & Customs, Trusts & Estates, Ferrers House, Castle Meadow Road, Nottingham, England NG2 1BB**. For calls about claiming relief from UK tax on property income dividends under a double taxation treaty, phone **+44 115 974 0022** if calling from outside the UK, or **0115 974 0022** if calling from the UK.

Part A Details of the company or concern and tax adviser (if any)

Full name of the company/concern receiving the income

Full registered address (do not use 'care of' address)

Telephone number _____

Fax number _____

Reference (if any) or contact name _____

If the company or concern has a **tax adviser**, please give details. See note 5 in the UK-REIT DT-Company Notes.

Adviser's name

Adviser's address

Telephone number _____

Fax number _____

Reference (if any) or contact name _____

Please give

- the company's tax reference in its country of residence
- the address of the tax office in that country where the company's latest tax return was sent, *and*
- the date on which it was sent.

Empty box for providing tax reference, address, and date.

For use by the tax authority in the country of residence of the company or concern

Please complete this part and add your official stamp. You may wish to take a copy of the form for your records. If your procedure is to send the form direct to the UK taxation authority, please send it to HM Revenue & Customs, Trusts & Estates, Ferrers House, Castle Meadow Road, Nottingham, England NG2 1BB.

I certify that _____

is resident in _____ within the meaning of the double taxation treaty between the United Kingdom and this country

'✓' if appropriate

and subject to this country's tax on the income shown in this form

and subject to this country's tax on the income shown in this form by reference to the amount of £ _____ remitted to this country.

Official Stamp

Signature _____ Date _____

Part B Questions about the company or concern

Please answer the following questions about the **company receiving the property income dividends**. If you are completing this form on behalf of a pension fund, charity, partnership or other concern, please answer the questions as they apply to the concern. See note 8 in the UK-REIT DT-Company Notes.

1 In which country was the company created or organised?

2 In which country is the company's business managed and controlled?

Please '✓' where appropriate

3 Is the company engaged in any trade or business, from a permanent establishment situated in the United Kingdom?

Yes

No

If 'Yes', give full details, including the name and reference number of the UK tax office dealing with the permanent establishment. Attach a separate sheet if you need more room.

4 Is the company or concern subject to tax in its country of residence on the UK property income dividends shown on this form?

Yes

No

5 Does the company or concern receive any special tax benefits in its country of residence which reduces the amount of tax that is payable in that country on the UK property income dividends that you include in this form?

Yes

No

If 'Yes', attach a separate sheet giving details of

- the benefits received
- the legislation that grants the benefits.

6 Accounting period (See the UK-REIT DT-Company Notes about this question)
On what date does the company's accounting period end each year?

Day

Month

If, exceptionally, a different year end date applies to some or all of the property income dividends you show in Part C of this form, give full details. If you need more room attach a separate sheet

Part C Details of property income dividends from UK real estate investment trusts

- **Include only property income dividends paid by UK companies that are real estate investment trusts.**
For information about UK-REITs, see note 2 in the UK-REIT DT-Company Notes.
- **To fill in the details below use the information on the tax voucher(s).** See the Notes about Part C.
- **Do not include in the claim:**
 - ordinary dividends paid by the UK-REIT, or dividends paid by any member of a Group UK-REIT other than the principal company of the group
 - any other dividends or other sources of income.

For each property income dividend please give <ul style="list-style-type: none"> • the full name of the UK real estate investment trust <i>and</i> • the number of shares owned by the claimant. 	Date(s) of payment of property income dividend(s)	Amount(s) of property income dividend(s) before UK income tax £	Amount(s) of UK income tax taken off £
Totals			

Part D Authority to make the repayment to a nominee

Complete this part if you want us to make the repayment to a **bank** or **other nominee**. If you leave this part empty, the repayment will be made direct to the company or concern at the address you have shown in **Part A** of this form.

I,
(Enter your full name)

as
(Enter status - for example, company secretary, treasurer, or authorised agent)

of
(Enter name of the claimant company or concern)

authorise the **bank** or **other nominee** below to receive the amount due on the company's or concern's behalf.

Name of bank or other nominee

Address of bank or other nominee
Postal code

Account number UK sort code (if appropriate)

Nominee's reference number (if there is one) for the company.

Signature _____ (Now also complete and sign the **Declaration in Part E** below)

Part E Declaration

- The company or concern is beneficially entitled to the property income dividends included in this form, or otherwise meets the conditions for relief in the double taxation treaty between the UK and its country of residence.
- The information I have given in this claim is correct and complete to the best of my knowledge and belief.

On behalf of the company or unincorporated concern

as appropriate

I claim repayment of UK income tax and
 (a) have worked out that the amount payable to the company or concern is *£

**Enter the amount payable that you have worked out. Leave the box empty if you want HM Revenue & Customs to work out the amount.*

(b) want HM Revenue & Customs to work out the amount payable to the company or concern.

Signature _____ Date _____

Please print your name below and enter your status.

For official use by HM Revenue & Customs

Examined _____ Amount repaid £ _____ :

Authorised _____

HMRC date stamp

UK-REIT DT-Company Notes

Use these Notes to help you complete form UK-REIT DT-Company. If you need help or further information, see Note 6.

1. Property income dividends paid by UK real estate investment trusts ('UK-REITs')

A 'UK-REIT' is a company which has a property business. It must be resident in the UK and be listed on a recognised Stock Exchange. A UK-REIT can also be a group of companies. In this case, the principal (parent) company of the group must be UK resident and stock exchange listed. Under the UK-REIT regime, the UK-REIT pays no tax on its qualifying property income, but the company (principal company for a Group REIT) will withhold UK income tax at the basic rate when making a distribution out of its qualifying property income, a '**property income dividend**'. It is obliged to distribute most of its profits as property income dividends.

UK dividends from which no income tax is withheld

The company (principal company of a Group REIT) may also pay ordinary company dividends from which no income tax is withheld. Other members of a Group REIT may also pay dividends. These will always be ordinary company dividends from which no income tax is withheld. UK company dividends from which no income tax is withheld have an amount attached to them (but not paid to the shareholder at the time of the dividend) called a tax credit. Some of the UK's DT treaties provide for payment to a resident of the other country of part of the tax credit. But in practice, the amount that the UK retains under the DT treaty covers the whole of the tax credit. So if a shareholder were to make a DT treaty claim for payment of tax credit, there would be no balance of tax credit remaining for HM Revenue & Customs to pay.

2. Purpose of form UK-REIT DT-Company

Form **UK-REIT DT-Company** allows you to claim repayment of some or all of the income tax deducted from property income dividends that are paid by real estate investment trusts after 1 January 2007.

HM Revenue & Customs publishes the **Digest of Double Taxation Treaties**, which contains a summary of the relief available under each DT treaty. Use the information about REAL ESTATE INVESTMENT TRUSTS in the Digest to help you complete form UK-REIT DT-Company. The Digest is available by going to www.hmrc.gov.uk and entering **DT Digest** in the **Search** facility. Or you can order a paper copy from the address in note 6.

Please do not include in your claim any other sources of UK income, such as dividends paid by UK companies that are NOT property income dividends of a UK real estate investment trust. Claim forms for DT treaty relief from UK income tax on UK interest and royalties are available from www.hmrc.gov.uk or from the address in Note 6.

3. Who can sign the declaration on the form UK-REIT DT-Company

- **For a company or fund**, a responsible officer of the company or fund may sign. An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company may also sign on the company's behalf.
- **For a partnership**, the senior, general or managing partner (as appropriate) in the name of the partnership. Please attach to the form a list giving the names and residential addresses (or registered business addresses if companies) of all the partners, and each partner's percentage share in the partnership.

4. Certification of the form by the tax authority of the company's country of residence

A requirement for relief under a DT treaty is that the tax authority of the company's country of residence regard it as resident there for the purpose of that country's taxation. Some DT treaties also require that the company must be 'subject to tax' (actually pay tax on the income in question) in the company's country of residence before it can get relief from

UK income tax. See the Digest of Double Taxation Treaties for information about the specific DT treaty.

If this is the company's first claim

If this is the first claim by the company to repayment of tax deducted from dividends paid by real estate investment trusts, send the completed form UK-REIT DT-Company to the tax authority of the company's country of residence. By doing this you are consenting to the tax authority of the country of residence certifying to HM Revenue & Customs (the UK tax authority) that the company is resident in the other country within the meaning of the DT treaty between the UK and that country.

The tax authority of the country of residence will then either

- send the certified form direct to HM Revenue & Customs in the UK, or
- return the form to you to send to HM Revenue & Customs, at the address in Note 6.

In some cases, the tax authority of the company's country of residence may not wish to stamp and sign the form UK-REIT DT-Company. If so, please ask them to provide a separate 'stand alone' certificate to confirm that the company is resident for tax purposes in that country within the meaning of the DT treaty with the UK.

If this is NOT the company's first claim

If the company has made a previous claim for repayment of tax deducted from distributions by real estate investment trusts and

- the company remains resident in the same country, and
 - there has been no change in the company's tax position as a resident of that country,
- you do not need to get this form certified by the tax authority of the country of residence. Send the form direct to HM Revenue & Customs at the address in Note 6.

5. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss the tax affairs of the company or concern with

- an officer of the company or concern and/or
- an agent (tax adviser) who is nominated by the company or concern.

6. Help or further information

If, after using these Notes and the Digest of Double Taxation Treaties you need more information, you can find this on the HM Revenue & Customs website: www.hmrc.gov.uk

Or you can

- phone us on **+44 115 974 0022** if calling from outside the UK, or **0115 974 0022** if calling from the UK
- write to **HM Revenue & Customs**
Trusts & Estates
Ferrers House
Castle Meadow Road
Nottingham
England
NG2 1BB

Please quote the company's HM Revenue & Customs reference number (for example '99/A/123456') whenever you contact us.

7. Completing the form UK-REIT DT-Company

Use the following notes to help you complete **Parts A to E** of the form. Please give all the information requested. If you need more room, attach a separate sheet and write the company's name and HM Revenue & Customs reference number on it.

Part A: Details of the company/concern and tax adviser

Please give all the details asked for. If the company or concern has a tax adviser, please include the tax adviser's details.

Part B: Questions about the company or concern

Tick the boxes that apply and give any additional information asked for.

Question 8: The company's accounting period

The answer to question 8 will help us decide if there is any entitlement to interest on UK income tax overpaid, sometimes called 'repayment interest'. We will add interest to a repayment of UK income tax if

- the claimant is resident in a member state of the European Economic Area (EEA)
and
- we make the repayment after the end of the accounting period in which the income was received.

Part C: Details of property income dividends from UK real estate investment trusts

Tax vouchers

Before you fill in Part C, the claimant company or concern must have documentary proof of the deduction of UK income tax from its property income dividend(s). Usually this proof is provided by the tax deduction certificate(s) issued by the payer(s) of the property income dividend(s).

You do not need to send tax certificates (vouchers) with the completed form UK-REIT DT-Company, but you should keep them safe in case we ask you to send them to us in support of the claim. If you have any doubt about how you have completed Part C you can send vouchers with the claim if you think it will help us.

Remember that you should only include property income dividends paid by UK real estate investment trusts ('UK-REITs').

Part D: Authority to make repayment to a nominee

You should only complete **Part D** if you want HM Revenue & Customs to make any repayment to a bank, tax adviser or other person on the company's or concern's behalf.

If you want repayment to be made to the company's tax adviser, please give the reference number (if any) that the tax adviser uses.

You must also sign the declaration at **Part E** if you sign the authorisation in **Part D**.

Part E: Declaration

A responsible officer of the company or concern should sign the declaration in **Part E** of the form UK-REIT DT-Company.

An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company or concern may sign the declaration on behalf of the company or concern.

How to work out the amount of UK income tax repayable to the company or concern

- Follow **Steps One** and **Two** and if appropriate, **Steps Three** to **Five** below.
- Use the **Digest of Double Taxation Treaties**, available from www.hmrc.gov.uk
- If you do not wish to work out the repayment and do not enter an amount in **Part E (a)** of the form UK-REIT DT-Company, HM Revenue & Customs will work out any repayment that is due.

Step One: Enter in box 1 the total amount of property income dividends before UK tax and in box 2 the amount of UK tax taken off.

	Income before tax		UK income tax	
1	£		2	£

Take these figures from the totals boxes in **Part C** of the form UK-REIT DT-Company.

Step Two: Using the **Digest of Double Taxation Treaties**, find the company's **COUNTRY** of residence and the column **REAL ESTATE INVESTMENT TRUST**.

- If the entry shows 'Full relief', the full amount of UK tax taken off the property income dividends is repayable. Enter the total amount of tax on the form UK-REIT DT-Company at **Part E (a)**.
- If the entry shows a percentage rate (for example, 15%) then follow **Steps Three** and **Four** to work out the amount repayable.

Step Three: Calculate the appropriate percentage rate of the total amount of property income dividends (in box 1) and enter the result in box 3

For example, the box 1 figure is £100.00 and the rate shown in the Digest of Double Taxation Treaties is 15%. So, 15% of £100.00 = £15.00 in box 3.

Step Four: Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4.

Step Five: Finally, take the amount you have shown in box 4 and enter it on the form UK-REIT DT-Company at **Part E (a)**. This is the amount of UK income tax repayable to the company.

These notes are for guidance only and reflect the UK tax position at the time of writing. They do not affect any rights of appeal.