

# Application for relief at source from UK Income Tax and claim for repayment of UK Income Tax

Form Australia Individual

## United Kingdom/Australia Double Taxation Convention

This form is for use by an individual resident of Australia receiving pensions, purchased annuities, interest or royalties arising in the UK. Use the Australia Individual Notes to help you complete this form and:

- give all the information asked for in the form and notes and attach any supporting documents that are requested, if you need more room, attach a separate sheet, remember to sign the declaration in Part F
- send the completed form to the Australian Taxation Office for the state you reside in

## Part A Your personal details

By making this application or claim, you're consenting to the Australian Taxation Office certifying to HM Revenue and Customs that you're resident in Australia for the purposes of Australian tax. See note 6.

If you need help with this form:

- visit our website www.gov.uk and search for 'double taxation'
- phone us on + 44 135 535 9022 if calling from outside the UK or 0300 200 3300 if calling from the UK
- write to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

Title and full name  Full residential address	If you have, at any time, lived in the UK, enter your UK National Insurance number and your exact date of departure from the UK If you have a tax adviser, give details. See note 5.
Phone number where we can contact you. This may help us deal with your completed form more quickly.	Name       Address
Date of birth DD MM YYYY	Phone number Reference or contact name (if any)
Australian tax reference number	Australian Tax Office where your latest tax return was sent and the date it was sent
If you've never lived in the UK put 'X' in the box	
For use by the Australian Taxation Office Tick the appropriate box, then sign and affix your official star You Earn and Self Assessment, BX9 1AS, United Kingdom. You	
I certify that is	resident of Australia for Australian tax purposes

or is a holder of a Temporary Resident Visa and only entitled to claim relief for income paid before 1 July 2006

Signature ...... Date.....

Official stamp

# Part B Please answer the following questions

1	Have you always lived in Australia?		nder the UK Statutory Resident Tes	-
			parted the UK in the current tax ye	ear, confirm
	Yes Go to question 7	yo	ou will either be:	
	No	no	n-resident	
			in resident	
2	On what date did you become resident in Australia?	ali	sible for calify your tractment	
			gible for split year treatment	
			ote: if you claim split year treatment, m-resident for the following full tax	
3	Do you hold an Australian Temporary Resident Visa?	ch	anges you must inform HMRC	
	Yes		you departed the UK in a previous	-
			you expect to be deemed non-resid	
	No	Sta	atutory Resident Test in the curren	t tax year
	If Yes:			
	<ul> <li>read note 4 in the attached Australia Individual</li> </ul>	lo	onfirm I will be deemed non-residen	t 📖
	Notes	8 Ar	e you engaged in any trade or bus	iness in the UK,
	include in this claim only UK income that was paid	or	do you perform independent pers	onal services from
	before 1 July 2006	af	fixed base situated in the UK?	
	From what data did you shout becoming lights to pay too			
4	From what date did you start becoming liable to pay tax	Ye	s	
	in Australia on the income that you included in this claim? (This may differ from the date you've given			
	in answer to question 2.)	No		
		١f ١	Yes, give full details on a separate sh	leet
	If you're not liable to pay tax in Australia on this income			
	give the reasons on a separate sheet			
5	Since you left the UK, have you (or if you're married			
	or have formed a civil partnership your spouse or			
	civil partner) continued to own or rent a property			
	in the UK?			
	Yes Give the property address on a separate sheet			
	No			
	If the property is still owned by you but is let to someone			
	else give details, including the expected annual income.			
	If the property is no longer available for your use give			
	the reason (for example, sold or tenancy ended) and			
	give the date which it was last available for your use.			
	If you left the UK to live abroad:			
	<ul> <li>less than 4 years ago, answer question 7,</li> </ul>			
	then question 8			
	<ul> <li>more than 4 years ago, answer question 8</li> </ul>			

## Part C Application for relief at source from UK Income Tax

Complete parts C.1, C.2, C.3 or C.4 as appropriate to apply for relief at source from UK Income Tax and tick box 1 in Part F.

C.1 State Pension	
Do you receive a UK State Pension?	If 'Yes' enter the date payments began
Yes No	
If you've deferred your State Pension and have received a lump su of this form.	m from which UK tax has been taken off, complete Part D

## C.2 Work pensions and/or purchased annuities

Do you wish to apply for an adjustment to be made that takes account of tax already taken off the pension or annuity under the PAYE (Pay As You Earn) system (see the Australia Individual Notes)?

Full description of the income and name and address of the UK payer	Payer's reference number	Date payments began

## C.3 Interest

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Do not show bank or building society interest here. HMRC cannot arrange for payment of bank or building society interest with no UK tax taken off. If you've already received payments of interest with UK tax deducted, also complete Part D to claim repayment.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Due date(s) of the interest

If you receive interest from privately arranged loans,

- give the following details on a separate sheet:
- name and address of the UK payer of the interest
- date of the loan agreement

- amount of the loan
- due date(s) of the interest
- Also attach a copy of the loan agreement.

# C.4 Royalties

Answer the question below, then complete columns (a) to (c) as appropriate, giving the information requested. If you've received payments of royalties with UK tax deducted, complete Part D to claim repayment.

Are you the originator of the work or product that has been licensed to the UK?

Yes	No	
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If No, attach a copy of the licence, contract or assignment under which you acquired from the originator the rights sub-licensed to the UK payer.

# For copyright royalties on literary, dramatic, musical or artistic works enter in:

- column (a) a full description of the royalties
- column (b) the date of the contract between you and the UK payer
- column (c) the payer's name and address, if payments are made through or by an agent in the UK, also enter the agent's name and address

## For other royalties enter in:

- column (a) full description of the royalties
- column (b) the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- column (c) the name and address of the UK payer of the royalties

Column (a)	Column (b)	Column (c)

## D Claim for repayment of UK Income Tax

Give details of any payments you've already received with UK tax taken off.

## Important. If:

- the income is from a trust or estate
- you have received a State Pension Deferral lump sum

read Part D of the Australia Individual Notes for guidance on what you need to do.

Source of income, for example, State Pension or	Date of payment of	Amount of income before	Amount of UK tax
lump sum	income DD MM YYYY	UK tax £	taken off £
	Totals		

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**Part E Payment details and authority** Make sure you fully complete part E.1 or E.2 as appropriate if you want us to:

- make the repayment to a nominee
- send the repayment to you at an address other than the residential address you have shown in part A

### E.1 Payment to a nominee

I authorise the person named below to receive the amount due on my behalf

#### Name of nominee

### Address of nominee

Postcode

## E.2 Payment to you at another address

Please send the repayment to me at the address shown below and not to my residential address (as shown in part A)

HMRC date stamp

Postcode	

## Part F Declaration

I am beneficially entitled to the income from the source(s) included in this form or otherwise meet the conditions for relief in the UK/Australia Double Taxation Convention. The information I have given in this application or claim is correct and complete to the best of my knowledge and belief.

1. I apply for relief at source from UK Income Tax and will tell HM Revenue and Customs if there is any change to the information that I have given in this form (see the Australia Individual Notes).

If you want to work out the amount repayable, see the Australia Individual Notes. Tick 2(a) and write the amount in the box. If you want HM Revenue and Customs to work out the amount for you, tick 2(b).

2. I claim repayment of UK Income Tax and

a)	I have worked out that the amount repayable to me is	£					•	
~,	 i nare nonce out and are amount repujuote to me io		 	 	 	 		 

b) I want HM Revenue and Customs to work out the amount repayable to me

Signature

Date		

### For official use by HM Revenue and Customs

Examined	
Authorised	

Amount	repaid
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