

**United Kingdom/Canada Double Taxation Convention (SI 1980 Number 709 and Protocols)**
**APPLICATION for relief at source from United Kingdom income tax and  
CLAIM to repayment of United Kingdom income tax**
**For use by an individual resident of Canada receiving pensions, purchased annuities, interest or royalties arising in the UK.**

 Please use the **Guidance Notes for form Canada-Individual** to help you fill in this form

- Give **ALL** the information asked for in the form and sign the declaration in **Part F**
- Send the completed form to the **Tax Services Office of Canada Revenue Agency for the area in which you reside**

If you need more information

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

**Part A Your personal details**

<p><b>Mr, Mrs, Ms, Miss or other title</b> _____</p> <p><b>Full name</b></p> <p>_____</p> <p><b>Full residential address</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Enter a <b>phone number</b> where we can contact you. This may help us deal with your completed form more quickly.</p>	<p>If you have a <b>tax adviser</b>, please give details. See Canada-Individual Note 4.</p> <p><b>Adviser's name</b></p> <p>_____</p> <p><b>Adviser's address</b></p> <p>_____</p> <p>_____</p> <p><b>Phone number</b> _____</p> <p><b>Fax number</b> _____</p> <p><b>Reference/contact name (if any)</b></p>
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**Please give:** Your date of birth

Day	Month	Year
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Your nationality

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Your tax reference number in your country of residence

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**If you have at any time lived in the UK, please give:**

Your UK National Insurance Number

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and your **exact date of departure** from the UK.

Day	Month	Year
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 If you have **never lived in the UK**, please 'J' here 
**For use by Canada Revenue Agency**

Please complete this part and add your official stamp. You may wish to take a copy of the form for your records.

 I certify that \_\_\_\_\_  
 is resident in Canada for the purposes of Canadian tax.

<i>Official Stamp</i>
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Signature \_\_\_\_\_ Date \_\_\_\_\_

## Part B.1 Please answer the following questions

1 In which country are you resident for tax purposes?

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2 Have you always lived in that country?

*where appropriate*  
Yes  No

If **No**, on what date did you  
**a** begin to live there permanently?

Day	Month	Year
-----	-------	------

**b** become liable to pay tax there?

Day	Month	Year
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3 Since you left the UK, have you (or if you are married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK?

Yes  No

If **Yes**, use the space in **Part B.2** to give the address of the property.

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 on which it was last available for your use.

4 How many days did you spend in the UK in this tax year and in the last three tax years?

from 6<sup>th</sup> April to current date \_\_\_\_\_ days  
Tax year to 5 April 20 \_\_\_\_\_ days  
Tax year to 5 April 20 \_\_\_\_\_ days  
Tax year to 5 April 20 \_\_\_\_\_ days

**Now go to question 5.**

5 Have you been not resident for tax purposes in the country you have shown in answer to question 1 in any one of that country's previous four tax years?

Yes  No

If **Yes**, give full details in the space in **Part B.2**.

6 Are you engaged in any trade or business in the UK, or do you perform independent personal services from a fixed base situated in the UK?

Yes  No

If **Yes**, give full details in the space in **Part B.2**.

7 Do you receive any special tax benefits in your country of residence which mean that you pay no tax (or a reduced amount of tax) there, on the UK income that you are including on this form?

Yes  No

If **Yes**, give the following details in the space in **Part B.2**

- the benefits you receive
- the legislation in your country of residence that grants the benefits

8 Do the tax authorities in your country of residence tax you only on the amount you remit to or receive there? If **Yes**, answer question 9.

Yes  No

<b>9</b> Do you remit to your country of residence <b>all</b> of the income from the source(s) that you show in this form?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>No</b> , how much of the income, if any, do you remit? (If none, enter 'none').	£	<input type="text"/>

**Part B.2 Additional information**

Use the space below to give any further information that is asked for in the questions in **Part B.1** or in the Canada-Individual Notes. If there is not enough space here, attach a separate sheet.

## Part C Relief at source from UK income tax

- To apply for relief at source from UK income tax, please complete **Parts C.1, C.2, C.3 or C.4** as appropriate
- Remember to tick box 1 in **Part F**

### C.1 UK State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit, please '✓' and enter the date on which payments began.

**UK State Pension**  Date on which payments began

Day	Month	Year
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**UK Incapacity Benefit**  Date on which payments began

Day	Month	Year
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### C.2 Work pensions and purchased annuities

Please enter full details of your work pension(s) and/or any purchased annuities below.

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

### C.3 Interest or income from debt-claims

Please do **not** show **bank** or **building society** interest or income from debt-claims here. HM Revenue & Customs cannot arrange for payment of bank or building society interest or income from debt-claims with no UK tax taken off. For repayment of tax already deducted, please use **Part D**.

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

If you receive interest or income from debt-claims from privately arranged loans, please see the **Canada-Individual Notes** about **Part C.3**.

### C.4 Royalties

- Answer the question below, then complete columns (a) to (c) as appropriate, giving the information requested.
- For repayment of tax already deducted please use **Part D**.

Are you the <b>originator</b> of the work or product that has been licensed to the UK?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>No</b> , please 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
- Enter in column (b) the date of the contract between you and the UK payer
- Enter in 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
- Enter in column (b) the date of the **licence agreement** between you and the UK payer **and attach a copy of the licence agreement**
- Enter in column (c) the name and address of the UK payer of the royalties

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

## Part D UK income tax taken off payments already received

- If you have already received payments of income with UK income tax taken off, please give details below. Remember to tick box **2(a)** or **(b)** in **Part F** to claim repayment of the UK income tax due to you under the DT treaty
- Do not include in **Part D** any **pension or annuity** from which UK tax has been taken off under **PAYE** (Pay As You Earn), HM Revenue & Customs will arrange any refund due to you of tax taken off under PAYE
- If you claim repayment of tax on income from a trust or estate, see the **Canada-Individual Notes**

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax taken off £

Totals

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## Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

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

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number

UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

Nominee's reference number (if there is one) for you

Signature \_\_\_\_\_ (Now also complete and sign the declaration in **Part F** below)

## 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 double taxation treaty between the UK and Canada
- The information I have given in this application/claim is correct and complete to the best of my knowledge and belief

~~as~~ appropriate

- 1** I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs if there is any change to the information that I have given in this form. See the Canada-Individual Notes about **Part C**.

If you want to work out the amount repayable, see the Canada-Individual Notes. Tick **2(a)** and write the amount in the box.

If you want HM Revenue & 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

£		
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or

- (b)** I want HM Revenue & Customs to work out the amount repayable to me.

Signature \_\_\_\_\_

Date \_\_\_\_\_



## Guidance Notes for form Canada-Individual

### 1. Purpose of the form Canada-Individual

Form **Canada-Individual** enables you as a resident of Canada to apply under the DT treaty between the UK and Canada for relief at source from UK income tax on pensions, purchased annuities, royalties and interest paid from sources in the UK. The form also provides for a claim to repayment of UK tax where payments of the income have already been made to you with UK tax taken off.

### 2. Tax vouchers

There is no need to send tax vouchers with your completed form Canada-Individual, but you should keep them safe in case they are needed later to support your claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us.

### 3. Evidence of residence in Canada and where to send the completed form

A condition for relief from UK income tax under the terms of the UK/Canada Double Taxation Convention is that the beneficial owner of the income is **resident** in Canada.

Please send your completed form Canada-Individual to the **Tax Services Office of Canada Revenue Agency for the area in which you reside**. The Canada Revenue Agency will certify on the form that you are a resident of Canada for the purposes of Canadian tax and return the form to you to send to HM Revenue & Customs, at the address in **Note 5**.

### 4. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

### 5. Help or further information

If, after using these Notes and the DT Digest you need help or more information, please

- phone HM Revenue & Customs: **+ 44 135 535 9022** if calling from outside the UK, or **0300 200 3300** if calling from the UK
- # or write to **HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS**

### 6. Completing the form Canada-Individual

Use the following notes to help you complete **Parts A to F** of form Canada-Individual. You may also find it useful to refer to the DT Digest. Please

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the DT treaty between the UK and Canada
- give all the information requested and attach any supporting documents that are asked for, if you need to add anything, use the space in **Part B.2** of the form, if there is not enough room at **Part B.2**, attach a separate sheet and write your name and your HM Revenue & Customs reference number on it

#### Part A: Personal details of claimant

Please give all the details asked for. If you have a tax adviser, please include the tax adviser's details.

#### Part B: Questions

Answer the questions by ticking the boxes that apply to you. Give any additional information asked for.

#### Part C: Application for relief at source from UK income tax

As explained in these Notes, the UK's DT treaties with other countries may provide for

- no UK tax to be withheld from payments of **pensions** and **annuities**
- no UK tax to be withheld, or a reduced rate of UK tax to be withheld, from payments of **interest** and **royalties**

Give the details asked for in **Part C** to apply for relief at source from UK income tax on future payments of income. Relief at source may be available in cases where HM Revenue & Customs is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). We deal with each application on its merits. Where we cannot agree to allow relief at source or cannot arrange it, you can claim **repayment** of part or all of the UK tax taken off, as appropriate.



If relief at source is granted, please tell HM Revenue & Customs at the address in Note 5, without delay, if there is any subsequent change to the information you have given on the form Canada-Individual.

**Note: please strike through all unused or partially completed sections.**

## **Part C.1: UK State Pension or Incapacity Benefit**

### **UK State Pension**

The UK State Pension is normally liable to UK income tax. As a resident of Canada you can apply to have this income exempted from UK tax.

### **Incapacity Benefit**

Like the state retirement pension, Incapacity Benefit is normally liable to UK tax. As a resident of Canada you can apply to have this income exempted from UK tax.

## **Part C.2: Work pensions and purchased annuities**

Enter details in **Part C.2** if you receive a pension or purchased annuity from the UK. As a resident of Canada you can apply to have this income exempted from UK tax.

If the pension and/or annuity is taxed under the PAYE system, any adjustment will go back to the **latest** of the following:

- the date on which you became resident in your country of residence for the purpose of that country's tax
- the date payments of the income began
- the earliest UK tax year which remains in date for claiming repayment of UK income tax

It will help us to make the adjustment if you send with your form Canada-Individual a photocopy of the latest **P60** that you have received from the payer of the pension.

## **Part C.3: UK Interest or income from debt-claims**

UK source interest can be paid to you with 10% tax deducted. Any tax in excess of 10% that has been deducted can be repaid to you.

### **Interest or income from debt-claims from securities**

Enter in **Part C3** of the form UK interest or income from debt-claims with UK tax taken off. This may include income from

- loan stocks that are **not quoted** on the Stock Exchange
- loan stocks issued by UK local authorities

We may be able to arrange for relief from UK tax at source on income from these stocks.

There is no need to show in **Part C3** of the form any interest or income from debt-claims from

- loan stocks that are **quoted** on the Stock Exchange (a quoted Eurobond)
- UK government securities ('gilts')

as these are paid without UK tax taken off.

### **Interest and alternative finance receipts on bank and building society accounts**

Some UK banks and building societies operate a scheme for payment of interest and alternative finance receipts without tax taken off to non-residents. Ask your UK bank or building society for information. **HM Revenue & Customs cannot arrange for payment of bank or building society interest or alternative finance receipts with no UK tax taken off.** Please do not enter bank or building society interest or alternative finance receipts in **Part C3**. If you have already received income with UK tax taken off, enter the details in **Part D** of the form to claim repayment of some or all the tax taken off.

### **Other interest or income from debt-claims**

If you receive interest or income from debt-claims from a loan that you have made to a UK resident individual or company privately, please

- attach a copy of the **loan agreement** and
- use the space in **Part B.2** of the form to give the following details:
  - name and address of the UK payer of the income
  - date of the loan agreement
  - amount of the loan
  - due date(s) of the income

If there is not enough room at **Part B.2**, attach a separate sheet. Include your name and your HM Revenue & Customs reference number with the details above.

## Part C.4: UK Royalties

Relief is allowable only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product.

### Copyright royalties for literary, dramatic, musical or artistic works (no relief is available for royalties in respect of motion pictures, videotapes or television)

If you are **not** the originator but have acquired the rights from someone else, please attach to the form Canada-Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help HM Revenue & Customs to check that the beneficial ownership condition in the Double Taxation treaty is satisfied.

### Other royalties

Other royalties (for example patent royalties) from the UK can be paid with a rate of 10% UK tax deducted. Relief is allowable only to the **beneficial owner** of the royalties. Please attach to the form Canada-Individual a copy of the licence agreement between **you** and the **UK payer** of the royalties. If you are **not** the originator of the product giving rise to the royalties but have acquired the rights, please also attach a copy of the licence, contract or assignment under which you have acquired the UK rights.

## Part D: Claim for repayment of UK income tax

As explained in these Notes, the UK/Canada Double Taxation Convention may provide for either

- no UK tax to be withheld
- a reduced rate of UK tax to be withheld

from payments of **interest** or **royalties**. If you have received **interest** or **royalty** payments from which UK tax has been taken off, you may claim repayment of some of the UK tax. Please give the details asked for in **Part D**.

## Part E: Payment to a nominee

You should only complete **Part E** if you want HM Revenue & Customs to make any repayment to a bank, building society, tax adviser or other person on your behalf. If you want the repayment to be credited to a bank or building society account, the account holder's name must be the same as the name of the person entitled to receive the repayment. We will send the repayment by post so you will need to give the full postal address and other details asked for on the form.

If you want repayment to be made to your tax adviser, please give the reference number (if any) that the tax adviser uses in correspondence with you.

You must also complete and sign the declaration at **Part F** if you sign the authorisation in **Part E**.

## Part F: Declaration

You must sign the form Canada-Individual personally in **Part F**.

You may claim on behalf of

- an unmarried minor (someone under the age of 18)
- a mentally incapacitated person
- someone who has died

Claims should normally be made by

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who has died (the claim will relate to income up to the date of death only)

Ask HM Revenue & Customs if you are in any doubt about whether you are the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you are claiming.

## Working out for yourself the amount of tax repayable

- If you claim repayment and want to work out the amount due to you, the steps below show you how. As explained in these Notes, the UK/Canada Double Taxation Convention provides for
  - relief from the full amount of any UK tax deducted from **copyright royalties** (Part C.4)
  - UK tax to be withheld at the reduced rate of 10% from **other royalties** (Part C.4) and **interest** (Part C.3)

- If you do not wish to work out the repayment and do not enter an amount in **Part F.2(a)** of the form Canada-Individual, HM Revenue & Customs will work out any repayment that is due to you

**Step One:** Enter in Box 1 the amount of income before UK tax and in box 2 the amount of UK tax taken off. Take these figures from the totals boxes in **Part D** of the form Canada-Individual.

Income before tax		UK income tax	
1	£	2	£

**Step Two:**

- If the entry shows 'Full relief', the full amount of UK tax taken off from the income is repayable to you.
- But if the entry shows a percentage rate (for example, 10%) then follow **Steps Three and Four** to work out the amount repayable to you.

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

3	£
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*For example, the box 1 figure is £100.00 and the allowable rate 10%. So, 10% of £100.00 = £10.00 in box 3.*

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

4	£
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**Step Five:** Finally, take the amount you have shown in box 4 and enter it on the form Canada-Individual at **Part F.2(a)**. This is the amount of UK income tax repayable to you.

**NOTE:** If you claim repayment of UK income tax taken off from both interest and royalties, you will need to work out the amounts separately. Use the boxes above as a guide. Add together the tax repayable for the interest and for the royalties then enter the grand total in **Part F.2(a)** of form Canada-Individual.

**Reclaiming the reduced rate of UK income tax withheld, where appropriate**

The UK's DT treaty with Canada provides for a reduced rate of UK income tax of 10% to be withheld from payments of interest or income from debt-claims and "other royalties". You may be able to reclaim some or all of this UK income tax (the amount you have entered in box 3 above if you have worked out the repayment) if you are entitled to UK personal allowances. You are entitled to UK personal allowances if, for example, you are a national of a state within the European Economic Area (EEA) or a national and resident of Canada. If you want further information about UK personal allowances and how to claim them, please contact HM Revenue & Customs. The address and phone number are in **Note 5**. Or see our website [www.gov.uk](http://www.gov.uk)

**Privacy and Data Protection**

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification to the Data Protection Commissioner, and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits, to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so.