



Form Switzerland Individual DT

United Kingdom/Switzerland Double Taxation Convention

This form is for use by an individual resident in Switzerland receiving pensions, interest or royalties arising in the UK. To help you complete this form you must:

- read the Switzerland Individual Notes
• give all the information asked for and attach any supporting documents as requested, use a separate sheet if you need more space
• sign and date the declaration in Part F of this form
• send the form Switzerland Individual to the Administration fédérale des contributions, 3003 Berne (see note 2 of the Switzerland Individual Notes)

In making this application or claim, you're consenting to the Swiss certifying to HM Revenue and Customs (HMRC) that you're resident in Switzerland for the purposes of Swiss Tax. See note 2 of the Switzerland Individual Notes

If you need help completing this form:

- go to www.gov.uk and search for 'double taxation'
• phone us on + 44 135 535 9022 if you are phoning from outside the UK
• phone us on 0300 200 3300 if your phoning from the UK
• write to us at HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS, United Kingdom

Part A Your personal details

Title and full name

Title
Full name

Full residential address

Full residential address

Phone number where we can contact you. This may help us to process your form quickly

Phone number

Date of birth DD MM YYYY

Date of birth

Your nationality

Your nationality

Switzerland tax reference number

Switzerland tax reference number

If you have a tax adviser, please give details - see Note 5 of the of the Switzerland Individual Notes.

Adviser's name

Adviser's name

Adviser's address

Adviser's address
Postcode

Phone number

Phone number

Reference or contact name - if any

Reference or contact name

If you've never lived in the UK put 'X' in the box

If you have, at any time, lived in the UK, enter your UK National Insurance number

UK National Insurance number

and your exact date of departure from the UK

and your exact date of departure from the UK

Certification of the Cantonal Taxation Authority

We certify that that the claimant is resident is Switzerland for Swiss tax purposes.

Signature Date

Official stamp

Canton
Tax office:
Tax year:
Tax reference:

Federal Tax Administration of Switzerland

Signature Date

Part B.1 Answer the following questions

<p>1 Have you always lived in Switzerland?</p> <p>Yes <input type="checkbox"/> Go to question 2</p> <p>No <input type="checkbox"/></p> <p>If 'No' on what date did you begin to live there permanently?</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> <p>If 'No' on what date did you become liable to pay tax there</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>	<p>5 If you departed the UK in a previous tax year, confirm if you expect to be deemed non-resident under the Statutory Resident Test in the current tax year</p> <p>I confirm I will be deemed non-resident <input type="checkbox"/></p>
<p>2 From what date have you paid, or will you pay, tax in Switzerland on the income that you include in this application. This may differ from the date you've given above</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> <p>If you do not have to pay tax in Switzerland on this income give the reasons in the space in Part B.2</p>	<p>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?</p> <p>Yes <input type="checkbox"/> Give full details in Part B.2</p> <p>No <input type="checkbox"/></p>
<p>3 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?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'Yes', give full details of the property address in the space in Part B.2. If the property is still owned by you but is let to someone else give their 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.</p>	<p>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?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If Yes', give full details in Part B.2 of the benefits you receive and the legislation in your country of residence that grants the benefits.</p>
<p>4 Under the UK Statutory Resident Test, if you've departed the UK in the current tax year, confirm you will either be:</p> <p>non-resident <input type="checkbox"/></p> <p>eligible for split year treatment <input type="checkbox"/></p> <p>Note: if you are eligible for split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC.</p>	<p>8 Do the tax authorities in your country of residence tax you only on the amount you remit to or receive there?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
	<p>9 Do you remit to your country of residence all of the income from the sources that you show in this form?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'No', how much income, if any, do you remit? If none enter 'none'</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/></p>

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 DT-Individual Notes. If there is not enough space, attach a separate sheet.

Part C Application for relief at source from UK Income Tax

To apply for relief at source from UK Income Tax complete Parts C.1, C.2, C.3 or C.4 as appropriate. Please note, you can only apply for relief and for pensions and annuities once the payments have begun.

C.1 UK State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit enter the details, put 'X' in the box and enter the date.

UK State Pension	<input type="checkbox"/>	Date payments began	DD MM YYYY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
UK Incapacity Benefit	<input type="checkbox"/>	Date payments began	DD MM YYYY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

C.2 UK pensions and purchased annuities

Enter full details of your work pensions and any purchased annuities below.

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

C.3 Interest or income from debt-claims

Please 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. For repayment of tax already deducted please use Part D.

Amount and full title of security	Name and address in which the security is registered	Registrar's account number or reference	Payable dates DD MM YYYY

If you receive interest from privately arranged loans, see Part C.3 of the Switzerland Individual Notes.

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

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 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

Part D Claim for repayment of UK Income Tax

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

Please read Part D of the Switzerland Individual Notes if the income is from a trust or estate

Source of income, for example, copyright royalties paid by (name and address of payer)	Date of payment of income DD MM YYYY	Amount of income before UK tax £	Amount of UK tax taken off £
Totals			

Part E Payment details and authority

Please make sure if you complete Part E1 or Part E2 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've 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

Postcode

Part F Declaration

I confirm:

- I am beneficially entitled to the income from the sources included in this form or otherwise meet the conditions for relief in the UK/Switzerland Double Taxation Convention
- the information I have given in this application is correct and complete to the best of my knowledge and belief

I apply for relief at source from UK Income Tax and will tell HM Revenue and Customs if there's any change to the information that I have given in this form. See Part C of the Switzerland Individual Notes to work out the amount repayable.

I claim a repayment of UK Income Tax:

- I have worked out the amount repayable to me is £ .
 - if you want to work out the amount repayable, use the 'Working sheet' in the Switzerland Individual Notes
- I want HM Revenue and Customs to work out the amount repayable to me, put 'X' in the box

Signature

Date DD MM YYYY

<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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