Claim as a non-resident for relief from UK tax under the terms of a double taxation agreement

1. Establishing non-residence

1(a)(i) I was resident in the United Kingdom (UK) for the whole of the year 2016 to 2017 and have not ticked box 1 in the Residence, remittance basis etc pages

<table>
<thead>
<tr>
<th></th>
<th>No</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

or

1(a)(ii) I was resident in the UK for only part of the year 2016 to 2017 and have claimed split-year treatment by ticking box 3 in the Residence, remittance basis etc pages

<table>
<thead>
<tr>
<th></th>
<th>No</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If ‘Yes’, fill in the boxes below.

Period of UK residence during 2016 to 2017 DD MM YYYY

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1(b) I was also resident for tax purposes, during the period referred to in 1(a)(i) or 1(a)(ii) above, in another country with which the UK has a double taxation agreement

<table>
<thead>
<tr>
<th></th>
<th>No</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If ‘Yes’, fill in the boxes below.

Name of other country

Period of residence in the other country during 2016 to 2017 DD MM YYYY

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1(c)(i) Resident in countries other than the United States of America (US)

I attach a certificate of residence in the overseas country covering the period of this claim tick box, if attached.

1(c)(ii) US residents only

Either:

- I am a US citizen
  - No | Yes |
- I was ‘substantially present’ (see Helpsheet 302 Dual residents) or had a permanent home or habitual abode in the US in the calendar year(s) which include the whole or part of the period in 1(a) above
  - No | Yes |
- I was not treated as a resident of a state other than the UK under any treaty between the UK and a third state
  - No | Yes |

If ‘Yes’, attach a separate sheet showing the calculation of days spent in the US for the calendar years covered (see Helpsheet 302).

Or, although not a US citizen:

- I held a ‘resident alien’s permit’ (‘green card’) covering the period in 1(a) above
  - No | Yes |
- I was ‘substantially present’ (see Helpsheet 302) or had a permanent home or habitual abode in the US in the calendar year(s) which include(s) the whole or part of the period in 1(a) above
  - No | Yes |
- I was not treated as a resident of a state other than the UK under any treaty between the UK and a third state
  - No | Yes |

If ‘Yes’, attach a copy of the permit and of your completed US tax return(s) covering the period of claim, along with a separate sheet showing the calculation of days spent in the US for the calendar years covered (see Helpsheet 302).

If ‘No’, attach a certificate of residence from the US tax authorities.
2. Determining residence for the purpose of the double taxation agreement

If you were dual-resident in the UK and in a country other than those listed on Helpsheet 302, you should complete this section to determine your residence status for the purposes of the double taxation agreement. Remember that not all double taxation agreements contain all the following tests and some which do, apply them in a different order. You must therefore refer to the actual text of the particular agreement in question before completing the Declaration and claiming relief or exemption from UK tax under the terms of that agreement.

2(a) I had a ‘permanent home’ (see Helpsheet 302) in the UK for the period of claim

No ☐ Yes ☐

If ‘Yes’, give details of permanent home below.

Details of permanent home including address, whether owned or rented and so on

or

I had a permanent home in

No ☐ Yes ☐

for the period of claim

If ‘Yes’, give details of permanent home below.

Details of permanent home including address, whether owned or rented and so on

If you have not ticked either of the ‘Yes’ boxes above, or both of them, the permanent home test will not determine your residence status for the purposes of the agreement. If you have ticked both ‘Yes’ boxes proceed to 2(b). If you have ticked neither ‘Yes’ box, ignore 2(b) and proceed to 2(c).

2(b) My personal and economic relations were closer:

• to the UK

No ☐ Yes ☐

• to

Enter name of country

No ☐ Yes ☐

Include details of links with both countries, such as family and social relations, occupations, place(s) of business, political, social or cultural activities etc in the box below. Continue on a separate sheet if necessary.

3. Declaration

Fill in 3(a) or 3(b) below, then go on to 3(c) and 3(d)

3(a) I declare that I was resident for tax purposes in the UK and also in

and attach a statement from the tax authorities of

confirming that they regard me as resident there for tax purposes for that period (see 1(c)(i) on Helpsheet 302).

3(b) I declare that I was resident for tax purposes in the UK and also in the US for the period

and attach evidence on which residence in the US is based (see 1(c)(ii) on Helpsheet 302).

3(c) Having considered the provisions of the double taxation agreement between the UK and

particularly with regard to residence, I claim to be a resident of

for the purposes of that agreement.

Therefore I am:

• deducting any earnings and tax stated overleaf in arriving at the amounts entered in boxes 1 and 2 of the Employment pages
• excluding any other income or gains stated overleaf from my UK tax return

on the grounds that they are exempt from UK tax under the terms of the double taxation agreement above.
3(d) I also claim partial relief from UK tax for the following items of income under the provisions of the double taxation agreement between the UK and indicated below.

<table>
<thead>
<tr>
<th>Nature of income (If UK dividends - see note under 'Claims for partial relief' on Helpsheet 302)</th>
<th>Date income arose</th>
<th>Gross amount of income</th>
<th>Maximum rate of UK tax under DTA</th>
<th>Amount of UK tax chargeable</th>
<th>UK tax paid at source (tax or tax credit)</th>
<th>Partial relief claimed</th>
<th>Article number of DTA under which partial relief is claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td>/ /</td>
<td>£</td>
<td>%</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
</tbody>
</table>

Total partial relief claimed £

Include this figure in box 21 on the Residence, remittance basis etc pages

Please note that tax on stock dividends is not relievable under double taxation agreements because it is notional tax which is not repayable.

4. Were you born before 6 April 1948?
   - No ☐
   - Yes ☐

If 'Yes', please read the note 'If you were born before 6 April 1948' on Helpsheet 302