



Double Taxation Treaty Relief

Application for relief at source from United Kingdom (UK) Income Tax and claim to repayment of UK Income Tax

For use by an individual resident of a country with which the UK has a double taxation treaty that provides for relief from UK Income Tax on pensions, purchased annuities, interest or royalties arising in the UK. For specific forms for residents of certain countries go to www.gov.uk

Please:

- use the DT-Individual Notes to help you fill in this form
- give all the details asked for in the form and sign the declaration in Part F
- see Note 4 in the DT-Individual Notes and if appropriate send the form to the taxation authorities of your country of residence

If you need more information go to www.gov.uk and search 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 and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

Part A Your personal details

Mr, Mrs, Ms, Miss or other title

Full name (use capital letters)

Full residential address (use capital letters)

Phone number _____

This may help us deal with your completed form

Date of birth _____

Nationality _____

Your tax reference number in your country of residence

If you have a tax adviser, give details. See Note 5.

Adviser's name

Adviser's address

Phone number _____

Fax number _____

Reference or contact name (in any)

If at any time you have lived in the UK, please tell us:

Your UK National Insurance number

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 '✓' here

For use by the taxation authorities in the country of residence

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, the address to which to send it is: HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom.

I certify that _____

is a resident in _____

within the meaning of the double taxation treaty between the UK 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

Signature _____ Date _____

Official Stamp

Part B.1 Please answer the following questions

1 In which country are you resident for tax purposes? (see note 4 on DT Individual Notes)

'✓' where appropriate

2 Have you always lived in that country?

Yes No

If 'No', on what date did you:

a begin to live permanently?

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

b become liable to pay tax there?*

Day	Month	Year
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*If you're resident in Bahrain, Cayman Islands, Hong Kong, Kuwait, Qatar, Saudi Arabia or UAE you do not need to answer question **b**. Please read Appendix 1 in the DT-Individual Notes and use the space in Part B.2 of this form to give the information asked for.

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?

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 If you have departed the UK in the current tax year, please confirm if you will be either non-resident or eligible for split year treatment* in the UK under the Statutory Resident Test.

Yes No

***Note** if you claim split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC.

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?

Yes No

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 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're including on this form?

Yes No

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

- the benefits you receive, and
- 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?

Yes No

If 'Yes', answer Question 9.

9 Do you remit to your country of residence all of the income from the source(s) that you show on this form?

Yes No

If 'No', how much of the income, if any, do you remit? If none, enter '0'

£

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.

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.

Note you can only apply for relief on Pensions and Annuities once the payments have begun
If you're a resident of the Cayman Islands, see Appendix 1 to the DT-Individual Notes before you fill in Part C1 or C.2

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
-----	-------	------

UK Incapacity Benefit

Date on which payments began

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

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 and 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, see the DT-Individual Notes about Part C.3.

Part E Payment details and authority

Please make sure you fully complete part E1 or 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 have shown in part A

E1 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

E2 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 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 my country of residence.

The information I have given in this application or 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 and Customs if there is any change to the information that I have given in this form. See the DT-Individual Notes about Part C

If you want to work out the amount repayable, see the DT-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 the amount payable to me is £
or
 (b) I want HM Revenue and Customs to work out the amount repayable to me

*Signature _____ Date _____



DT-Individual Notes

1. Double taxation – being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in both countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with a large number of countries. The precise conditions that will apply to your income from the UK can be found in the text of the treaty between the UK and your country of residence. The conditions vary from treaty to treaty.

HM Revenue and Customs publishes the Digest of Double Taxation Treaties (the DT Digest) which contains a summary of the relief available under each DT treaty. The Digest is available by going to www.gov.uk and entering DT Digest in the search facility.

2. Purpose of the form DT-Individual

Form DT-Individual enables you to apply under the DT treaty between the UK and your country of residence 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.

'Country-specific' double taxation relief claim forms are available for residents of certain countries. Please see www.gov.uk for more information or contact HM Revenue and Customs – our phone number and address are in Note 6.

3. Tax vouchers

There is no need to send tax vouchers with your completed form DT-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.

4. Evidence of residence and where to send the completed form

A condition for relief from UK Income Tax under a DT treaty is that you're resident in the country with which the UK has the DT treaty. For most countries, this means that the tax authority of your country of residence regard you as being resident there within the meaning of the DT treaty.

The terms of a few DT treaties also require that you must be 'subject to tax' (this usually means that you must actually pay tax on the income in question) in your country of residence before you can get relief from UK tax. The information in the DT Digest tells you if the DT treaty contains a 'subject to tax' condition.

To confirm your residence status within the meaning of the relevant DT treaty please follow the instructions at a or b below, as appropriate.

- a. If you're in Bahrain, Cayman Islands, Hong Kong, Kuwait, Qatar, Saudi Arabia or UAE. See Appendix 1 to these Notes and answer the relevant question or questions.
- b. If you're in any other country listed in the DT Digest where the DT-Individual is shown as being the form for claiming UK tax relief. Send your completed form DT-Individual to the taxation authority of your country of residence. By doing this, you're consenting to the taxation authority certifying to HM Revenue and Customs that you're a resident of that country within the meaning of the DT treaty between the UK and that country.

The taxation authority will then either:

- send the certified form direct to HM Revenue and Customs
- return the form to you to send to HM Revenue and Customs, at the address in Note 6

In some cases, the taxation authorities may not wish to stamp and sign the form DT-Individual. If so, please ask them to provide a separate 'stand-alone' certificate to confirm that you're resident for tax purposes in that country within the meaning of the DT treaty with the UK.

5. Confidentiality

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

6. Help or further information

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

- phone HM Revenue and 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 and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

7. Completing the form DT-Individual

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

- include on the form only the income on which you're claiming relief from UK tax under the provisions of the DT treaty between the UK and your country of residence
- 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 B2, attach a separate sheet and write your name and your HM Revenue and 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.

If you're resident in Bahrain, Cayman Islands, Hong Kong, Kuwait, Qatar, Saudi Arabia or UAE, do not answer question 2.b and do not send the form to your local tax authorities. Please read the guidance in Appendix 1 at the end of these notes.

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

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 and 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 and Customs at the address in Note 6, without delay, if there is any subsequent change to the information you have given on the form DT-Individual.

Part C.1: UK State Pension or Incapacity Benefit

UK State Pension

A State Pension is a UK National Insurance benefit and is taxable, but usually paid without deduction of tax. Exemption from UK tax under the pensions article of the DT treaty may be available, except where the article restricts relief to pensions which 'are paid in consideration of past employment'. If it does, you may be able to get exemption from UK tax under the 'other income' article if there is one. If there is no 'other income' article, you cannot claim exemption under the treaty from UK Income Tax on your State Pension.

See the 'notes' column of the DT Digest to find out if exemption from UK tax is available under the treaty with your country of residence. If it is, tick the 'UK State Pension' box in Part C.1 of the form DT-Individual and give the date payments began.

Incapacity Benefit

Like the state retirement pension, Incapacity Benefit is taxable but is paid without deduction of tax. If you receive Incapacity Benefit you may be able to claim exemption from UK Income Tax under the DT treaty with your country of residence. See the 'notes' column of the DT Digest to find out if exemption from UK tax is available. If it is, tick the 'UK Incapacity Benefit' box in Part C.1 of the form DT-Individual and give the date payments began.

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. Most DT treaties provide for pensions and purchased annuities from the UK to be paid to a resident of the other country without UK tax taken off. The DT Digest gives information about whether relief from UK tax is available and if there are any special rules.

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
- date payments of the income began
- 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 DT-Individual a photocopy of the latest P60 that you have received from the payer of the pension.

'Government' pensions

Many, but not all, treaties have special rules that apply if the pension is paid for service to the UK government or a local authority. Under many treaties the UK will retain primary taxing rights over a 'government' pension. The DT Digest will help you to decide if relief from UK tax is available on your 'government' pension.

If these rules mean that your pension will be taxed in the UK, you may be able to claim UK personal allowances, provided that you satisfy certain conditions. If you have any questions or wish to make a claim, please contact HM Revenue and Customs at the address in Note 6.

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

Depending on the terms of the DT treaty between the UK and your country of residence, interest or income from debt-claims may be taxed at a 'nil' rate or (for example) a rate of 10%. The rate is laid down in the text of the appropriate DT treaty. Some treaties do not provide any relief. You can find out what relief may be available by looking at the entry for your country of residence in the DT Digest.

Interest or income from debt-claims from securities

If relief is available under the DT treaty, 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
- 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

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
- 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 B2, attach a separate sheet. Include your name and your HM Revenue and Customs reference number with the details above.

Part C.4: UK Royalties

Depending on the terms of the DT treaty between the UK and your country of residence, royalties may be taxed at a 'nil' rate or (for example) a rate of 10%. The rate is laid down in the text of the appropriate DT treaty. Some treaties do not provide for any relief for royalties. You can find out what relief may be available by looking at the entry for your country of residence in the DT Digest.

Many DT treaties allow relief only to the beneficial owner of the royalties. The beneficial owner is normally the originator of the work or product. But there are some treaties where subsection to tax on the income in the country of residence is the condition for relief from UK tax.

Copyright royalties for literary, dramatic, musical or artistic works

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

Other royalties

Please attach to the form DT-Individual a copy of the licence agreement between you and the UK payer of the royalties. If you're 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's DT treaties with other countries 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.

Income from a trust or estate

If you receive payments from a trust or estate, write the name of the trust or estate in the source of income box in Part D.

If you have received a payment from a discretionary trust, write both the name of the trust and its UK tax reference number in the source of income box in Part D. Depending on the terms of the DT treaty between the UK and your country of residence HM Revenue and Customs will:

- pay all of the amount shown as tax credit at the rate applicable to trusts in box 7.2 of the Statement of income from trusts, R185 (Trust Income), given to you by the trustees
- 'look through' to the income received by the trustees and work out the repayment due to you, it is likely that you will only be entitled to some of the amount shown as tax credit at the rate applicable to trusts in box 7.2 of the Statement of income from trusts, R185 (Trust Income), given to you by the trustees

Part E: Payment details and authority

E1 Payment to a nominee

You should only complete Part E if you want HM Revenue and Customs to make any repayment to a nominee on your behalf. We will send the repayment by post direct to your nominee's address so you will need to give the full postal address and other details asked for on the form.

E2 Payment to you at another address

If you want HMRC to send the repayment to you at an address that isn't your residential address, please give details in part E2.

Part F: Declaration

You must sign the form DT-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 and Customs if you're in any doubt about whether you're 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're 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. Follow the appropriate steps, together with the information in the DT Digest.

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

If you receive income from a discretionary trust, do not complete these steps. Please see the DT-Individual Notes about Part D, which tell you about from a discretionary trust.

Step 1 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 DT-Individual.

1 £

2 £

Step 2: Using the DT Digest, find your country of residence and the column for the source of income, interest or royalties.

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 3 and 4 to work out the amount repayable to you.

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

3 £

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

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

4 £

Step 5: Finally, take the amount you have shown in box 4 and enter it on the form DT-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 DT-Individual.

Reclaiming the reduced rate of UK Income Tax withheld, where appropriate

The UK's DT treaty with your country of residence may provide for a reduced rate of UK Income Tax (for example 10%) to be withheld from payments of interest or income from debt-claims and/or royalties. The reduced rate, if there is one, is shown in the DT Digest, in the entry for your country of residence.

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're entitled to UK personal allowances. You're entitled to UK personal allowances if, for example, you're a national of a state within the European Economic Area (EEA). If you want further information about UK personal allowances and how to claim them, contact HM Revenue and Customs. The address and phone number are in Note 6 or go to www.gov.uk

Appendix 1

Please read this Appendix if you're a resident of one of the following territories:

- Bahrain – see box A
- Cayman Islands – see box B
- Hong Kong – see box C
- Kuwait – see box D
- Qatar – see Box F
- Saudi Arabia – See Box G
- UAE – See Box H

The notes in the box tell you what information you need to provide to confirm that you're a resident of the territory within the meaning of the Double Taxation treaty. The text of the relevant DT treaty can be found by using the search at www.legislation.gov.uk to find the Statutory Instrument.

Box A

Bahrain

Use the space in Part B.2 of the form to answer to the following question:

- explain why you consider that you're resident in Bahrain, particularly in relation to your permanent home, and your personal and economic relations
- enclose a copy of your Bahrain certificate of residence

See Article 4(1) of the UK/Bahrain Double Taxation Convention – Statutory Instrument 2012 Number 3075.

Box B

Cayman Islands: UK-source pensions

Generally, UK source pensions are taxable in the UK. Full relief from UK tax is available only where the individual receiving the pension has been continuously a resident of the Cayman Islands for:

- 6 years immediately before the commencement of the pension, or
- 6 years immediately before the commencement of the employment to which the pension relates

Additionally, an individual who is tax resident in the Cayman Islands and in the UK is treated for the purposes of the Double Taxation Arrangement as a resident of the UK only.

Use the space in Part B.2 of the form to answer the following 3 questions:

1. how does the law of the Cayman Islands recognise you as being a resident of the Cayman Islands?
2. for how many years, before the commencement of your UK source pension(s), were you continuously a resident of the Cayman Islands?
3. are you non-resident in the UK for the purposes of UK Income Tax?

See Articles 4(1), 4(2), 7(2) and 8(2) of the UK/Cayman Islands Double Taxation Arrangement – Statutory Instrument 2010 Number 2973.

Box C

Hong Kong

Use the space in Part B.2 of the form to answer to the following question:

- explain why you consider that you're resident in Hong Kong, particularly in relation to your ordinarily resident status, and your days of presence over 1 or 2 years, as appropriate
- enclose a copy of your Hong Kong certificate of residence

See Article 4(1) of the UK/Hong Kong Double Taxation Convention – Statutory Instrument 2010 Number 2974.

Box D

Kuwait

Use the space in Part B.2 of the form to answer to the following question:

- explain why you consider that you're resident in Kuwait, particularly in relation to your Nationality status and your total days of presence in Kuwait in the year concerned
- enclose a copy of your Kuwaiti certificate of residence

See Article 4(1) of the UK/Kuwait Double Taxation Convention – Statutory Instrument 1999 Number 2036.

Box E

Qatar

Use the space in Part B.2 of the form to answer to the following question:

- explain why you consider that you're resident in Qatar, particularly in relation to your permanent home, and your personal and economic relations
- enclose a copy of your Qatari residence permit

See Article 4(1) of the UK/Qatar Double Taxation Convention – Statutory Instrument 2010 Number 241.

Box F

Saudi Arabia

Use the space in Part B.2 of the form to answer to the following question:

- under the law of Saudi Arabia, are you recognised as resident in Saudi Arabia by reference to your domicile or residence there?
- enclose a copy of your Saudi residence permit

See Article 4(1) of the UK/Saudi Arabia Double Taxation Convention – Statutory Instrument 2008 number 1770.

Box G

United Arab Emirates (UAE)

Use the space in Part B.2 of the form to answer to the following question:

- under the law of UAE, are you recognised as resident in UAE by reference to your domicile, habitual abode or centre of vital interests there?
- enclose a copy of your UAE certificate of residence

See Article 4(1) of the UK/UAE Double Taxation Convention – Statutory Instrument 2016 Number 754.

Privacy and Data Protection

For more information about the Data Protection Act go to www.gov.uk/data-protection

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.