



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

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

Part A Your personal details

Title and full name

Full residential address

Phone number where we can contact you. This may help us deal with your completed form more quickly.

Date of birth DD MM YYYY

Nationality

Australian tax reference number

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

and your exact date of departure from the UK

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

Name

Address

Phone number

Reference or contact name (if any)

Australian Tax Office where your latest tax return was sent and the date it was sent

For use by the Australian Taxation Office

Tick the appropriate box, then sign and affix your official stamp and send this form to: HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom. You may wish to take a copy of this form for your records.

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?

Yes Go to question 7

No

2 On what date did you become resident in Australia?

3 Do you hold an Australian Temporary Resident Visa?

Yes

No

If Yes:

- read note 4 in the attached Australia Individual Notes
- include in this claim only UK income that was paid before 1 July 2006

4 From what date did you start becoming liable to pay tax 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.)

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:

- less than 4 years ago, answer question 7, then question 8
- more than 4 years ago, answer question 8

6 Under the UK Statutory Resident Test, if you've departed the UK in the current tax year, confirm you will either be:

non-resident

eligible for split year treatment

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

7 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

I confirm I will be deemed non-resident

8 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 on a separate sheet

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?

Yes No

If 'Yes' enter the date payments began

If you've deferred your State Pension and have received a lump sum from which UK tax has been taken off, complete Part D of this form.

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)?

Yes No

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

C.3 Interest

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

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)

