



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 countries that include France. The precise conditions that apply to your income from the UK as a resident of France can be found in the text of the UK/France Double Taxation Convention. For more information about tax treaties, go to www.gov.uk/government/collections/tax-treaties

2. Purpose of form France Individual DT

Form France Individual DT allows you to apply under the UK/France Double Taxation Convention for exemption from UK Income Tax on a UK State Pension or Incapacity Benefit, and UK-source pensions, purchased annuities, royalties and interest. The form provides for a claim to repayment of UK Income Tax in cases where payments of income have already been made with UK tax deducted.

3. Tax vouchers

There's no need to send tax vouchers with your completed form France Individual DT, but you should keep them safe in case they're needed later to support your claim. If you've any doubt about how you've completed the form you can send vouchers if you think it will help us.

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

It's a condition of relief from UK Income Tax under the terms of the UK/France Double Taxation Convention that the beneficial owner of the income is resident in France.

Please send the completed form France Individual DT to the Service des Impôts Particuliers for the district you reside in.

The Service des Impôts Particuliers will certify that you are resident in France for the purposes of the United Kingdom/France Double Taxation Convention. The form should then be sent to HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS, United Kingdom.

5. Confidentiality

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

6. Help or further information

If, after using these notes you need help or more information:

- phone HMRC on + 44 135 535 9022 if calling from outside the UK
- phone HMRC on 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

Please quote your HMRC reference number if you contact us.

7. Completing the form France Individual DT

Use the following notes to help you complete Parts A to F of form of the form. You should:

- include on the form only the income on which you're claiming relief from UK tax under the provisions of the UK/France Double Taxation Convention
- give all the information requested and attach any supporting documents that are asked for, if you need more room, attach a separate sheet of paper, write your name and your HM Revenue and Customs reference number on each additional sheet

Part A Personal details of claimant

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

Part B Questions

Tick all the boxes that apply to you and give any additional information asked for.

Strike through all unused or partially completed sections.

Part C Application for exemption from UK Income Tax

The UK/France Double Taxation Convention provides for the following benefits:

- no UK tax to be withheld from payments of pensions and annuities
- no UK tax to be withheld from payments of interest and royalties

Give the details asked for in Part C to apply for exemption from UK Income Tax on future payments of income.

Exemption may be available in cases where HMRC is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended) for royalties and interest payments. 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 the UK tax taken off.

If exemption is granted, please tell HMRC at the address in Note 6 of the form, without delay, if there's any subsequent change to the information you've given on the form France Individual DT.

C1 UK State Pension and Incapacity Benefit

The UK State Pension, or UK Incapacity Benefit, is normally liable to UK Income Tax. As a resident of France you can apply to have this income exempted from UK Income Tax.

State Pension

A State Pension is a National Insurance benefit and is taxable, but usually paid without deduction of tax. If you receive a UK State Pension you can claim exemption from UK Income Tax under the UK/France Double Taxation Convention. Tick the 'UK State Pension' box in Part C1 of the form France Individual DT and give the date payments began.

State Pension Deferral lump sum

If you've received a State Pension Deferral lump sum from which UK tax has been taken off, see Part D of these notes.

Incapacity Benefit

Like the State Pension, Incapacity Benefit is taxable but is paid without deduction of tax. If you receive Incapacity Benefit you can claim exemption from UK Income Tax under the UK/France Double Taxation Convention. Tick the 'UK Incapacity Benefit' box in Part C1 of the form France Individual DT and give the date payments began.

C2 UK pensions and purchased annuities

Certain types of pension and most annuities from the UK, paid to you as a resident of France, can be exempted from UK Income Tax.

If the pension and/or annuity is taxed under the PAYE (Pay As You Earn) system, any adjustment will go back to the latest of the following:

- the date on which you became resident in France 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

Please send with your form France Individual DT a photocopy of the latest P60 that you've received from the payer of your pension. This will help us make the adjustment.

UK government and local authority

Pensions paid by the UK for service to the UK government or local authority are taxable in the UK. But if, exceptionally, you are a national (and resident) of France without also being a UK national, use the form France Individual DT to claim exemption from UK tax on your pension.

If 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, contact HMRC at the address in Note 6.

Income paid on or after 6 April 2010

The current UK/France Double Taxation Convention (DTC) applies to income paid on or after 6 April 2010. Under this DTC a pension paid for services to the UK government or a local authority is taxable in the UK. But if, exceptionally, you are a national (and resident) of France without also being a UK national, use form France Individual DT to claim exemption from UK tax on your pension.

Income paid before 6 April 2010

The previous (1968) UK/France DTC applied to income paid before 6 April 2010. Under this DTC there was no relief from UK Income Tax available to you as a resident of France receiving a UK government or local authority 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, contact HMRC at the address in Note 6.

C3 UK interest

Interest can be paid to you with no UK tax taken off. Any UK tax that has been taken off can be repaid to you in full.

Interest from securities

UK tax is deducted from interest on loan stocks issued by:

- companies which are not quoted on the stock exchange
- local authorities

As explained in the introduction to Part C of these notes, we may be able to arrange for interest on these stocks to be paid with no UK tax taken off.

Interest from the following UK sources is paid with no UK tax deducted, so there's no need to apply for relief from UK tax at source. Please do not enter in Part C3 of the form:

- interest from company loan stocks quoted on the stock exchange (paid automatically without deduction of UK tax)
- interest from UK government securities (paid automatically without deduction of UK tax)
- interest from UK banks and building societies (paid automatically without deduction of tax)

If you've already received any interest with UK tax deducted, you may claim repayment of the tax. See Part D of the form.

Other interest

If you receive interest from privately arranged loans, please 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 dates of the interest

Please also attach a copy of the loan agreement.

Part C4 Royalties

Most royalties can be paid to you with no tax deducted. Any UK tax that has been deducted can be repaid to you in full. The Double Taxation Convention allows relief 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

If you're not the originator but have acquired the rights, please attach to the form France Individual DT a copy of the licence, contract or assignment under which you've acquired the UK rights. This will help HMRC to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

Other royalties

Attach to the form France Individual DT 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've acquired the UK rights.

Part D Claim for repayment of UK Income Tax Trivial Pension Commutation Payments

From 6 April 2006, registered pension schemes and life insurance companies can pay 'Trivial Pension Commutation Payments'. This means that instead of receiving a small annual pension or annuity, a single lump sum is paid. UK tax is taken off these amounts under the normal PAYE (Pay as You Earn) rules.

If you've received a Trivial Pension Commutation Payment and on the date the lump sum was paid you were resident for tax purposes in France you can claim repayment of the tax that has been taken off. Please:

- enter details of the lump sum in Part D of the form
- attach Parts 2 and 3 of the form P45 that you received from the payer of the lump sum

