



HM Revenue & Customs

1. Purpose of form Netherlands-Individual

Form Netherlands Individual enables you as a resident of the Netherlands to apply under the United Kingdom/Netherlands Double Taxation Convention for relief at source from UK on a UK state retirement pension or incapacity benefit, and UK-source pensions, purchased annuities, royalties and interest. The form also provides for a claim to repayment of UK tax in cases where payments of the income have already been made with UK tax deducted. For more information about tax treaties, go to www.gov.uk/government/collections/tax-treaties

2. Evidence of residence in the Netherlands and where to send the completed form

It is a condition of relief from UK Income Tax under the terms of United Kingdom/Netherlands Double Taxation Convention that the beneficial owner of the income is resident in the Netherlands. Please send the completed form Netherlands Individual to the Netherlands Tax Office (de Belastingdienst) for individuals for the district in which you reside. That office will certify that you are resident in the Netherlands for the purposes of the United Kingdom/Netherlands Double Taxation Convention and you should then send the form to HM Revenue and Customs, Pay as you Earn and Self Assessment, BX9 1AS.

3. 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.

4. Relief at source from UK on future income payments

Relief at source from UK on future payments of income may be available in cases where HM Revenue and Customs is able to exercise its discretion to issue a notice. HM Revenue and Customs deals with each application on its merits. Where HM Revenue and Customs cannot agree to allow relief at source or cannot arrange it, you can claim repayment of the UK tax deducted.

If relief at source is granted, please tell HM Revenue and Customs at the address in note 11 'Help or further information' without delay, if there is any subsequent change to the information you have given on the form Netherlands Individual.

5. UK State Retirement Pension or incapacity benefit

The UK State retirement pension, or UK Incapacity Benefit, is normally liable to UK income tax. As a resident of the Netherlands you can apply to have this income exempted from UK income tax.

6. UK Pensions from former employers, other occupational and personal pensions and purchased annuities

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

Netherlands Individual Notes

7. UK Interest

Interest can be paid to you with no UK tax deducted. Any UK tax that has been deducted 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

We may be able to arrange for interest on these stocks to be paid with no UK tax deducted, as explained in note 4 'Relief at source from UK on future income payments'.

Interest from the following UK sources is paid with no UK tax deducted, so there is no need to apply for relief from UK tax at source. Please do not enter in Part C.3 of form Netherlands Individual.

- 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 have already received any interest with UK tax deducted, you may claim repayment of the tax by completing Part D of the form.

8. UK 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 are not the originator but have acquired the rights, please attach to the form Netherlands 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 Convention is satisfied.

Other royalties

Please attach to the form Netherlands Individual a copy of the licence agreement between you and the UK payer of the royalties. If you are 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.

9. Part E Payment details and authority

E1 Payment to a nominee

You should only complete Part E if you want HMRC to make any repayment to a nominee on your behalf. We'll send the repayment by post direct to your nominee's address so you'll 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 the address that is not your residential address, please give details in Part E2.

10. Part F Declaration

You must sign the form DT Netherlands 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 HMRC 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.

11. Help or further information

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

- visit our website, go to www.gov.uk
- phone HMRC on + 44 135 535 9022 if calling from outside the UK
- phone us on 0300 200 3300 if you're calling from the UK
- write to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

Please quote your HM Revenue and Customs reference number whenever you contact us.