



### 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 Sweden. The precise conditions that apply to your income from the UK as a resident of Sweden can be found in the text of the UK/Sweden Double Taxation Convention. For more information about tax treaties, go to [www.gov.uk/government/collections/tax-treaties](http://www.gov.uk/government/collections/tax-treaties)

### 2. Purpose of form Sweden DT

Form Sweden DT allows you to apply under the UK/Sweden Double Taxation Convention for exemption from UK Income Tax on 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. While this form is for Sweden, there are other country specific forms available. For more information, go to [www.gov.uk](http://www.gov.uk) or contact HM Revenue and Customs - our phone number and address are in Note 6.

### 3. Tax vouchers

There's no need to send tax vouchers with your completed form Sweden 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 Sweden and where to send the completed form

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

Please send the completed form Sweden DT to the Swedish Tax Agency for the district you reside in.

The Swedish Tax Agency will certify that you are resident in Sweden for the purposes of the United Kingdom/Sweden 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 Sweden DT

Use the following notes to help you complete Parts A to F 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/Sweden 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/Sweden Double Taxation Convention provides for no UK tax to be withheld from payments of interest and royalties.

Please note, UK pensions (including government pensions), annuities and social security disbursements are taxable in the UK and not entitled to tax relief. If you were in receipt of an eligible pension and were resident in Sweden before 20 December 2015, you may elect to remain taxable under the previous treaty. Please write to us at the address shown in Note 6 if you wish to make an election, or if you have any query relating to this. Please note if you have previously revoked this election, you cannot make this election again.

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 Sweden DT.

## **C1 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 C2 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 Sweden 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 Sweden 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 Interest**

As explained in these notes, the UK/Sweden Double Taxation Convention provides for exemption from UK Income Tax on interest and royalties. If you've received interest or royalty payments from which UK tax has been taken off, you may claim repayment of the UK tax. Enter the details asked for in Part E of these notes.

### **Royalties**

As explained in these notes, the UK/Sweden Double Taxation Convention provides for exemption from UK Income Tax on royalties. If you've received royalty payments from which UK tax has been taken off, you may claim repayment of the UK tax. Enter 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 of the form. If you've 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.

HMRC will pay all the amount shown as tax credit at the trust rate shown in the R185 (Trust Income) sent 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 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.

## **Part F Declaration**

You must sign the form Sweden DT 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.

## Working sheet

### UK tax taken off interest: working out the amount of tax repayable

You may use the boxes below to work out the amount of the repayment of UK tax on interest payments. If you:

- do not wish to work out the repayment and do not enter an amount in the Declaration section of form Sweden DT Individual, HMRC will work out any repayment that is due to you
- receive income from a trust or estate, do not complete these steps, see Part D of these notes, which tell you about income from a discretionary trust

#### Step 1

Enter in box 1 the amount of interest 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 Sweden DT Individual.

	Income before UK tax		UK tax taken off	
	1	£	2	£
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### Step 2

Calculate 10% of the total amount of interest (in box 1) and enter the result in box 3.

		Total amount of interest
	3	£
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

#### Step 3

Deduct the amount in box 3 from the amount (in box 2) and enter the result in box 4.

		Total
	4	£
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

#### Step 4

Finally, take the amount you've shown in box 4 and enter it on the form Sweden DT Individual in the declaration section. This is the amount of UK Income Tax repayable to you.