HM Revenue & Customs

Application for a certificate of residence or certification of a tax reclaim form

About this form

Use this form to apply for a certificate of residence in respect of a registered pension scheme. You should only apply for a certificate of residence if you have had tax deducted from the income of a non UK investment and you wish to reclaim the tax back from an overseas tax authority. You can also use this form to request certification of tax reclaim forms from overseas tax authorities.

Contact details

1 **Name**

2 **Phone number**

3 **Email address**

Agent Authority
If you act as a third party on behalf of the fund, please make sure the relevant authority has been filed with HM Revenue and Customs (HMRC). If not, please attach it to this request to avoid any delays. If you have already sent an authorisation for this pension scheme you do not need to send another. (3)

Pension scheme details

4 **Pension scheme name**

5 **Address (address to appear on certificate of residence)**

Postcode

6 **Pension scheme tax reference**

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7 **Unique Taxpayer Reference (UTR)**

8 **Return address (if different from fund address)**

Postcode

Countries	Period for certification (1) DD MM YYYY	Source of income (e.g. Dividends, Interest, Royalties)	Relevant Article Number from Double Taxation Agreement	Certificate of residence - tick if required (2)	Certification of tax reclaim form - tick if required

Declaration

Please tick the box that applies.

☐ I confirm that the pension scheme is set up under trust, and either

- all the trustees were resident in the UK for the period of certification, or
- there was a mix of UK resident and non UK trustees and either the member or the employer were UK resident when they paid contributions into the pension scheme during the period of certification

☐ I confirm that the pension scheme is not set up under trust and that the scheme is administered and managed in the UK.

Full name

Signature

Date DD MM YYYY

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Other information

Please give us details of any specific wording (already agreed with HMRC)

Notes

1. Generally, a certificate of residence is valid for 12 months from the date of issue. HMRC cannot certify residence for a future period.
2. Certificates are usually provided in paper format and we will normally only send one copy of each certificate. HMRC allow the fund to produce as many copies as it needs from our original copy.
3. Provide a completed APSS146C and APSS146D as appropriate.

What to do next

When you have filled in this form please send it to:

Pension Schemes Services
HM Revenue and Customs
BX9 1GH
United Kingdom

For more advice:

- go to www.gov.uk/topic/business-tax/pension-scheme-administration
- phone the helpline on 0300 123 1079