



Application for relief at source from UK Income Tax and claim for repayment of UK Income Tax

Form New Zealand Individual

United Kingdom/New Zealand Double Taxation Convention

This form is for use by an individual resident of New Zealand receiving pensions, purchased annuities, interest or royalties arising in the UK.

Use the New Zealand Individual Notes to help you complete this form and:

- give all the information requested and attach supporting documents where necessary, if you need more room, attach a separate sheet, remember to sign the declaration in Part F
- send the completed form to the New Zealand Inland Revenue office for the district you reside in

In making this application or claim, you're consenting to the New Zealand Inland Revenue certifying to HM Revenue and Customs that you're resident in New Zealand for the purposes of New Zealand tax. See Note 4.

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, full name and full residential address

Title
Full name
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

New Zealand tax reference number

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 DD MM YYYY

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

Adviser's name

Adviser's address

Phone number

Reference or contact name (if any)

New Zealand Inland Revenue office where your latest tax return was sent and the date it was sent

For use by New Zealand Inland Revenue

Please 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 in New Zealand for New Zealand tax purposes.

Official stamp

Signature Date.....

Part B Answer the following questions

1 Have you always lived in New Zealand?
Yes Go to question 6
No

2 On what date did you become resident in New Zealand?

3 From what date have you paid, or will you pay, tax in New Zealand on the income that you include in this claim? (This may differ from the date you have given in answer to question 2.)

If you do not have to pay tax in New Zealand on this income give the reason(s) on a separate sheet.

4 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 on which it was last available for your use

5 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

6 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

7 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 Give full details on a separate sheet
No
Answer the following question if you're applying for relief from UK tax on copyright royalties - see Part C.4

8 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 have acquired from the originator the rights sub-licensed to the UK payer

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, also 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 New Zealand Individual Notes)?

Yes No

If you send a photocopy of the latest P60 that you've received from the payer it will help us make the adjustment.

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 tax taken off. If you've already received payments of interest with UK Income Tax taken off, also complete Part D to claim repayment of the tax in excess of 10%. If you receive interest from privately arranged loans, see the New Zealand Individual Notes at C.3 about 'other interest'.

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

C.4 Royalties

Answer the question below, then complete columns (a) to (c) as appropriate, giving the information requested. If you've already received payments of royalties with UK Income Tax taken off, complete Part D to claim repayment of the tax in excess of 10%.

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)

D UK Income Tax taken off payments already received

Give details if you've received payments with UK tax taken off.

Important if you claim repayment of UK tax taken off any of the following:

- a State Pension lump sum or a trivial pension commutation lump sum
- income from a trust or estate

read the New Zealand Individual Notes about Part D and attach the requested documents.

Source of income, for example, State Pension lump sum, or copyright royalties paid by [name and address of payer]	Date of payment of income DD MM YYYY	Amount of income before UK tax £	Amount of UK tax taken off £
Totals			

Part E Payment details and authority

Make sure you fully complete part E.1 or E.2 as appropriate if you want us to:

- make the repayment to a nominee
- send the repayment to you at an address other than the residential address you have shown in part A

<p>E.1 Payment to a nominee</p> <p>I authorise the person named below to receive the amount due on my behalf.</p> <p>Name of nominee</p> <input style="width: 100%;" type="text"/> <p>Address of nominee</p> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <div style="text-align: right;">Postcode</div>	<p>E.2 Payment to you at another address</p> <p>Please send the repayment to me at the address shown below and not to my residential address (as shown in part A)</p> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <div style="text-align: right;">Postcode</div>
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Part F Declaration

I am beneficially entitled to the income from the source(s) included in this form.

The information I have given in this application or claim is correct and complete to the best of my knowledge and belief.

1. I apply for relief at source from UK Income Tax and will tell HM Revenue and Customs if there is any change to the information that I have given in this form (see the New Zealand Individual Notes about Part C).

If you want to work out the amount repayable, see the New Zealand Individual Notes. Tick 2(a) and write the amount in the box. If you want HM Revenue and Customs to work out the amount for you, tick 2(b).

2. I claim repayment of UK Income Tax and

a) I have worked out that the amount repayable to me is £ .

b) I want HM Revenue and Customs to work out the amount repayable to me

Signature

Date

For official use by HM Revenue and Customs

Examined _____

HMRC date stamp

Authorised _____

Amount repaid _____