



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

Form South Africa Individual

United Kingdom/South Africa Double Taxation Convention

This form is for use by an individual resident of South Africa receiving pensions, purchased annuities, interest or royalties arising in the UK. To help you complete this form you must:

- give all the information asked for and attach any supporting documents as requested, use a separate sheet if you need more space
- sign and date the declaration in Part F
- read the South Africa Individual Notes
- send the completed form to the South African Revenue Service (SARS) Receiver of Revenue for the district in South Africa where you live

If you need help completing this form, you can:

- go to www.gov.uk and search for 'double taxation'
- phone us on + 44 135 535 9022 if you're phoning from outside the UK
- phone us on 0300 200 3300 if you're phoning from the UK
- write to us at HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS, United Kingdom

In making this application or claim you're consenting to the tax authorities of South Africa certifying to HM Revenue and Customs that you're resident in South Africa for the purposes of South African tax. See Note 4 of the South Africa Individual Notes.

Part A Your personal details

Title and full name

Title
Full name

Full residential address

Phone number where we can contact you. This may help us to deal with your completed form more quickly

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Date of birth DD MM YYYY

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Your nationality

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The address of the Receiver of Revenue in South Africa to whom your last tax return was sent and the date sent

Address:
Date sent:

South Africa tax reference number

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If you have a tax adviser, please give details - see Note 5 of the South Africa Notes

Adviser's name

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Adviser's address

Postcode

Phone number

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Reference or contact name - if any

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If you've never lived in the UK put 'X' in the box

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If you've lived in the UK, enter your UK National Insurance number

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Enter the exact date of departure from the UK DD MM YYYY

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For use by the South African Revenue Service (SARS)

Please sign and enter your official stamp. 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 South Africa for South African tax purposes.

Official stamp

Signature _____ Date _____

Part B

<p>1 Have you always lived in South Africa?</p> <p>Yes <input type="checkbox"/> Go to question 6</p> <p>No <input type="checkbox"/></p>	<p>6 If you departed the UK in a previous tax year, confirm if you expect to be deemed non-resident under the Statutory Residence Test in the current tax year</p> <p>I confirm I will be deemed non-resident <input type="checkbox"/></p>
<p>2 On what date did you begin to live in South Africa?</p> <p><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"/></p>	<p>7 Have you been non-resident for tax purposes in South Africa in any one of the previous 4 South African tax years?</p> <p>Yes <input type="checkbox"/> Give full details on a separate sheet</p> <p>No <input type="checkbox"/></p>
<p>3 From what date have you paid, or will you pay, tax in South Africa on the income that you include in this claim? This may differ from the date you've given in answer to question 2.</p> <p><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"/></p> <p>If you do not have to pay tax in South Africa on this income give the reason(s) on a separate sheet.</p>	<p>8 Do you perform professional services or other activities of an independent character from a place of business situated in the UK?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'Yes' give full details on a separate sheet including dates on which the services began and ended.</p>
<p>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?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'Yes' give full details of the property address on a separate sheet. If the property is still owned by you but is let to someone else give their 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.</p>	
<p>5 Under the UK Statutory Residence Test, if you've departed the UK in the current tax year, confirm you will either be:</p> <p>non-resident <input type="checkbox"/></p> <p>eligible for split year treatment <input type="checkbox"/></p> <p>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.</p>	

Part C Application for relief at source from UK Income Tax

To apply for relief at source from UK Income Tax complete Parts C.1, C.2 or C.3 as appropriate.

C.1 Work pension 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? For more information read the South Africa 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 DD MM YYYY

C.2 Interest

See the South Africa Individual Notes at Part C.2 about 'Other interest'. Do not show bank or building society interest here. HMRC cannot arrange for payment of bank or building society interest with no UK tax taken off. If you've already received payments of interest with UK Income Tax taken off, complete Part D to claim repayment. If you receive interest from privately arranged loan, see Note C2 of the South Africa Individual Notes.

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 DD MM YYYY

C.3 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, also complete Part D to claim repayment of the tax.

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 give 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

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

read Part D of the South Africa Individual Notes and attach the requested documents.

Source of income, for example: • trivial pension commutation lump sum • 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

Please make sure if you complete Part E1 or E2 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've shown in Part A

E.1 Payment to a nominee

I authorise the person named below to receive the amount due on my behalf.

Name of nominee

Address of nominee

Postcode

E.2 Payment to you at another address

Please send the repayment to me at the address shown below and not to my residential address - as shown in Part A

Postcode

Part F Declaration

I confirm:

- I am beneficially entitled to the income from the sources 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

Put 'X' in the appropriate box

I apply for relief at source from UK Income Tax and will tell HM Revenue and Customs if there's any change to the information that I have given in this form - read Part C of the South Africa Individual Notes.

I claim a repayment of £ •

Signature

Date DD MM YYYY