



When to use this form

As a non EEA resident or an EEA resident who cannot claim Seafarers' Earnings Deductions (SED), for whatever reason, you can claim repayment of UK Income Tax deducted from your seafarer's salary on form R43M.

However, no repayment on the grounds of non-residence can be made of tax deducted from:

- earnings for duties performed on voyages between UK ports
- earnings for duties performed on voyages between UK ports and oil and gas installations in the UK sector of the continental shelf
- earnings for all other duties performed within the territorial sea of the UK unless the voyage involves onward passage to/ from a foreign port
- earnings for duties performed in the UK sector of the continental shelf in connection with oil and gas exploration or exploitation
- earnings for days spent in port or onshore in the UK:
 - working in port or onshore
 - standing by or awaiting appointment

Any cover letter submitted with this claim form should prominently display your National Insurance number (see also question 8) and the phrase 'R43M'.

Your details

1 Your title (for example MR, MRS, MISS)

2 Your surname or family name

3 Your first name

4 Your date of birth DD MM YYYY

5 Your permanent home address

Postcode

6 Your nationality

7 Country in which you usually live

8 Your National Insurance number

If you have not been allocated a UK National Insurance number, please complete this box using a temporary number using the prefix 'TN' and your date of birth; for example, someone whose date of birth is 3 April 1966 would complete this box as TN030466.

9 Approximately how many complete days did you spend in the UK in each of the last 4 tax years?

Note: UK tax years start on 6 April and end on 5 April.

Tax year	Days in the UK
2 0 <input type="text"/> <input type="text"/> to 2 0 <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
2 0 <input type="text"/> <input type="text"/> to 2 0 <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
2 0 <input type="text"/> <input type="text"/> to 2 0 <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
2 0 <input type="text"/> <input type="text"/> to 2 0 <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

Please turn over

Details of your claim continued

Other periods spent in the UK during the period of claim

In port

From DD MM YYYY

To DD MM YYYY

On study leave

From DD MM YYYY

To DD MM YYYY

Standing by

From DD MM YYYY

To DD MM YYYY

On paid sick leave

From DD MM YYYY

To DD MM YYYY

Payment authority

You may have your repayment made to:

- your address
- any other person on your behalf, in the UK

13 Do you want your repayment made to a nominee?

Yes No

If No, go to question 14

Name of nominee

Address of nominee

Postcode

14 Address to which you would like your repayment sent

Postcode

Evidence to support your claim

Please send us the documents listed below with this claim form.

Use the tick boxes to show you have enclosed all the documents we need to decide your claim.

Copies of the relevant pages of your Discharge Book confirming your sea service during the period of the claim. In the absence of a Discharge Book please provide a statement from your employer(s) confirming your sea service during the period of claim

For periods of leave (including standby leave) that you are claiming as being exempt you will need to submit copies of each vessel's Draught of Water & Freeboard pages, day logs or voyage reports for the leave period. If you are on different vessels before and after the leave period HMRC will accept the most beneficial vessel

Copies of each vessel's Draught of Water and Freeboard pages, day logs or voyage reports for the claim period

A copy of form P60, 'End of Year Certificate' (or copy of the March payslip) for the year of claim

If working aboard a ferry or ferries, please forward confirmation from your employer(s) that you served aboard the ferry or ferries concerned throughout the period of the claim, together with confirmation of the ports between which the ferry or ferries operated

Further evidence maybe requested in some cases

Please turn over

Repayment claim and declaration

I claim that I am not a resident in the UK for the tax year ended 5 April and claim repayment of UK tax.

*I authorise you to send my repayment to the person, bank or building society I have shown above.

(*Delete if you have not nominated someone or a bank or building society to receive the repayment on your behalf).

I declare that the information that I have given on this form is correct and complete to the best of my knowledge and belief.

Signature and date

Signature	
Date DD MM YYYY	
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text" value="2"/>	<input type="text" value="0"/>
<input type="text"/>	<input type="text"/>

Full name

Phone number

Email address

Send the completed form to

ISBC, Campaigns and Projects
HM Revenue and Customs
BX9 1QZ