



Use these notes to help you complete form DT-Individual Germany.

If after reading these notes you need further information, please contact HM Revenue and Customs. Our address and phone number are in note 6. For the latest notes, go to www.gov.uk/government/collections/tax-treaties

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 a large number of countries. The precise conditions that will apply to your income from the UK can be found in the text of the treaty between the UK and your country of residence. The conditions vary from treaty to treaty.

HM Revenue and Customs publishes the Digest of Double Taxation Treaties (the DT Digest) which contains a summary of the relief available under each DT treaty. The Digest is available by going to www.gov.uk and entering DT Digest in the search facility.

2. Purpose of the form DT-Individual

Form DT-Individual enables you to apply under the DT treaty between the UK and Germany for relief at source from UK income tax on pensions, purchased annuities, royalties and interest paid from sources in the UK. The form also provides for a claim to repayment of UK tax where payments of the income have already been made to you with UK tax taken off.

While this form is for Germany, there are other country specific forms available. See www.gov.uk for more information or contact HM Revenue and Customs – our phone number and address are in Note 6.

3. Tax vouchers

There is no need to send tax vouchers with your completed form DT Individual Germany, but you should keep them safe in case they are needed later to support your claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us.

4. Evidence of residence and where to send the completed form

A condition for relief from UK income tax under a DT treaty is that you are resident in the country with which the UK has the DT treaty. For most countries, this means that the tax authority of your country of residence regard you as being resident there within the meaning of the DT treaty.

To confirm your residence status within the meaning of the relevant DT treaty please send your completed form DT Individual to the German tax authority. By doing this, you are consenting to the taxation authority certifying to HM Revenue and Customs that you're a resident of Germany within the meaning of the DT treaty between the UK and Germany.

The taxation authority will then either:

- send the certified form direct to HM Revenue and Customs
- return the form to you to send to HM Revenue and Customs, at the address in Note 6

5. Confidentiality

All the information that you provide to HM Revenue and Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

6. Help or further information

If, after using these notes and the DT Digest you need help or more information:

- phone HM Revenue & Customs: + 44 135 535 9022 if calling from outside the UK, or 0300 200 3300 if calling from the UK
- or write to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS

7. Completing the form DT Individual

Use the following notes to help you complete Parts A to F of form DT Individual. You may also find it useful to refer to the DT Digest. You will need to:

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the DT treaty between the UK and Germany
- give all the information requested and attach any supporting documents that are asked for, if you need to add anything, use the space in Part B2 of the form, if there is not enough room at Part B2, attach a separate sheet and write your name and your HM Revenue and Customs reference number on it

Part A: Personal details of claimant

Please give all the details asked for. If you have a tax adviser, please include the tax adviser's details.

Part B: Questions

Answer the questions by ticking the boxes that apply to you. Give any additional information asked for.

Part C: Application for relief at source from UK income tax

As explained in these notes, the UK's DT treaties with other countries may provide for:

- no UK tax to be withheld from payments of pensions and annuities
- no UK tax to be withheld, or a reduced rate of UK tax to be withheld, from payments of interest and royalties

Give the details asked for in Part C to apply for relief at source from UK income tax on future payments of income. Relief at source may be available in cases where HM Revenue and Customs is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). 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 part or all of the UK tax taken off, as appropriate.

If relief at source is granted, please tell HM Revenue and Customs at the address in Note 6, without delay, if there is any subsequent change to the information you have given on the form DT-Individual.

UK State Pension or Incapacity Benefit

In accordance with Article 17(2) of the DTC, UK State Pension and Incapacity Benefit are taxable in the UK.

Part C1: Other UK pensions and annuities (except UK government and local authority pensions – see below)
Relief from UK tax under Article 17(1) will only be available for pensions that do not exceed the limits on contributions in Article 17(3). These limits mean that a UK-source pension or annuity paid to a resident of Germany will remain taxable in the UK if the tax relieved pension contributions were made in the UK for more than 15 years – unless the relief on the contributions has been clawed back, or the contributions also got tax relief for more than 15 years in Germany.

If you think that your pension will qualify for relief from UK tax (for example, if your UK tax-relieved pension contributions were made for 15 years or less):

- complete the form DT-Individual in full
- use the space in Part B2 of the form to explain in detail why you consider that relief from UK tax is available for your pension or annuity under Article 17 of the DTC, attach a separate sheet if there is not enough space
- follow the guidance in note 4 and send your completed form DT-Individual for certification by the taxation authority of Germany
- when the form has been certified send it to HM Revenue and Customs at the address in note 6

UK government and local authority pensions

Under Article 18(2) of the DTC, a UK government or local authority pension paid to a resident of Germany is taxable in the UK. If, however the pension is paid to an individual who is both a resident and national of Germany, then relief from UK tax is available.

Pensions (including State Pension) and annuities that were in payment before 30 December 2010

If you are claiming relief now on a UK source pension or annuity which commenced before 30 December 2010 you may elect to have the pension or annuity exempted from UK tax under the terms of Article 10 of the previous (1964) UK/Germany DTC, provided the pension is subject to tax in Germany. This does not apply to pensions paid out of public funds of the UK or the funds of a local authority.

If you wish to make an election:

- complete the form DT-Individual in full, showing in Part C2 the date on which payments began
- use the space in Part B2 of the form to confirm that you wish to claim relief from UK tax on your pension or annuity under the terms of the previous UK/Germany DTC
- follow the guidance in note 4 and send your completed form DT-Individual for certification by the taxation authority of Germany

When the form has been certified send it to HM Revenue and Customs at the address in note 6.

Part C2: UK Interest

Interest may or may not be taxed at a nil rate. You should refer to the treaty to see what relief may be available.

Interest from securities

If relief is available under the DT treaty, enter in Part C3 of the form UK interest with UK tax taken off. This may include income from:

- loan stocks that are not quoted on the Stock Exchange
- loan stocks issued by UK local authorities

We may be able to arrange for relief from UK tax at source on income from these stocks.

There is no need to show in Part C3 of the form any interest from:

- loan stocks that are quoted on the Stock Exchange (a quoted Eurobond)
- UK government securities ('gilts')
- interest from UK banks and building societies (paid automatically without UK tax taken off)

as these are paid without UK tax taken off.

Other interest

If you receive interest from a loan that you have made to a UK resident individual or company privately, please

- attach a copy of the loan agreement and
- use the space in Part B2 of the form to give the following details:
 - name and address of the UK payer of the income
 - date of the loan agreement
 - amount of the loan
 - due dates of the income

If there is not enough room at Part B2, attach a separate sheet. Include your name and your HM Revenue and Customs reference number with the details above.

Part C3: UK Royalties

Royalties beneficially owned by the taxpayer may or may not be taxed at a nil rate. The beneficial owner is normally the originator of the work or product. You should refer to the treaty to see what relief may be available.

Copyright royalties for literary, dramatic, musical or artistic works

If you are not the originator but have acquired the rights from someone else, please attach to the form DT-Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help HM Revenue and Customs to check that the beneficial ownership condition in the Double Taxation treaty is satisfied.

Other royalties

Please attach to the form DT Individual a copy of the licence agreement between you and the UK payer of the royalties. If you are 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 have acquired the UK rights.

Part D: Claim for repayment of UK income tax

As explained in these Notes, the UK's DT treaties with other countries may provide for either:

- no UK tax to be withheld
- a reduced rate of UK tax to be withheld

from payments of interest or royalties. If you have received interest or royalty payments from which UK tax has been taken off, you may claim repayment of some of the UK tax. Please give 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.

If you have 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. In accordance with the terms of the UK/German treaty HM Revenue and Customs will 'look through' to the income received by the trustees and work out the repayment due to you. It is likely that you will only be entitled to some of the amount shown as tax credit at the rate applicable to trusts in the Statement of income from trusts, R185 (Trust Income), given to you by the trustees.

Part E: Authority to make repayment to a nominee

E1 Payment to a nominee

You should only fill in Part E1 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 made to you at another address

If you want HMRC to send the repayment to you at an address that is not your residential address, give details in Part E2.

See Working sheet on page 4 to work out the amount of tax repayable.

Part F: Declaration

You must sign the form DT-Individual 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 HM Revenue and Customs if you are in any doubt about whether you are 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 are claiming.

12. Help or further information

If you need help or further information, please:

- phone HM Revenue and Customs: +44 135 535 9022 if calling from outside the UK, or 0300 200 3300 if calling from the UK
- or write to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS

Privacy and Data Protection

For information, go to www.gov.uk/government/publications/hmrc-office-of-the-data-protection-officer-privacy-notice