



1. Purpose of form Switzerland Individual DT

Form Switzerland/Individual enables you as a resident of Switzerland to apply under the United Kingdom/Switzerland Double Taxation Convention for relief at source from UK income tax on a UK state retirement pension or incapacity benefit and UK-source pensions, purchased annuities, royalties and interest. The form also provides for a claim to repayment of UK tax in cases where payments of the income have already been made with UK tax deducted. For more information about treaties go to www.gov.uk/government/collections/tax-treaties

2. Evidence of residence in Switzerland and where to send the completed form

It is a condition of relief from UK income tax under the terms of United Kingdom/Switzerland Double Taxation Convention that the beneficial owner of the income is resident in Switzerland. Please send your completed form Switzerland/Individual to the Administration fédérale des contributions, 3003 Berne. That office will arrange for completion of the certificate on the form and for it to be sent to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS

3. Completing the form DT-Individual

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

- 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 Switzerland
- give all the information requested and attach any supporting documents that are asked for, if you need to add anything, give the details on a separate sheet and write your name and your HMRC reference number on it

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

- phone HMRC: +44 13 5535 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

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.

Strike through all unused or partially completed sections.

Part C Application for relief at source from UK Income Tax

The UK/Switzerland Double Taxation Convention provides for the following benefits:

- no UK tax to be withheld from payments of pensions and annuities
- no UK tax to be withheld from most payments of interest
- no UK tax to be withheld from payments of 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 HMRC 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 HMRC at the address in Note 6, without delay, if there's any subsequent change to the information you've given on the form Switzerland Individual DT.

C.1 UK State retirement pension or Incapacity Benefit

The UK State retirement pension, or UK incapacity benefit, is normally liable to UK income tax. As a resident of Switzerland you can apply to have this income exempted from UK income tax by putting a tick in the 'UK State Pension' box and in the 'UK Incapacity Benefit' box in Part C.1 of the form Switzerland-Individual and give the date payments began.

C.2 Work pensions and purchased annuities

Certain types of pension and most annuities from the UK, paid to you as a resident of Switzerland, can be exempted from UK income tax. Enter details in Part C.2 if you receive a pension or purchased annuity from the UK. Most lump sum distributions from most UK pension schemes will remain taxable in the UK only and exempt from Swiss tax. If however you receive a pension that is paid for service to the UK government or a local authority, or where you were employed in a publicly funded educational institution, there are special provisions in the Double Taxation Convention.

Your pension from that employment will be exempt from UK tax only if you are a national of Switzerland as well as being resident there for the purpose of Swiss tax.

If these provisions mean that your pension will be taxed in the UK, you may be able to claim UK personal allowances, provided that you satisfy certain conditions. If you have any questions or wish to make a claim, please contact HMRC at the address above.

C.3 UK Interest or income from debt-claims

Interest can be paid to you with no UK tax deducted. Any UK tax that has been deducted can be repaid to you in full.

Interest or income from debt-claims from securities

If you have already received income with UK tax taken off, enter the details in Part D of the form to claim repayment of some or all the tax taken off.

Other interest or income from debt-claims

If you receive interest or income from debt-claims from a loan that you have made to a UK resident individual or company privately, please:

- attach a copy of the loan agreement
- use the space in Part B.2 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 necessary, attach a separate sheet. Include your name and your HMRC reference number with the details above.

Part C.4 Royalties

Most royalties can be paid to you with no tax deducted. Any UK tax that has been deducted can be repaid to you in full. The Double Taxation Convention allows relief only to the beneficial owner of the royalties. The beneficial owner is normally the originator of the work or product.

Copyright royalties for literary, dramatic, musical or artistic works

If you're not the originator but have acquired the rights, please attach to the form Switzerland DT a copy of the licence, contract or assignment under which you've acquired the UK rights. This will help HMRC to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

Other royalties

Attach to the form Switzerland DT a copy of the licence agreement between you and the UK payer of the royalties. If you're 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've acquired the UK rights.

Part D Claim for repayment of UK Income Tax 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've 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.

HMRC may 'look through' to the income received by the trustees and work out the repayment due to you. It's likely that you'll 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 Payment details and authority

E1 Payment to a nominee

You should only complete Part E if you want HMRC to make any repayment to a nominee on your behalf. We will 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 to you at another address

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

Part F Declaration

You must sign the form Switzerland DT 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 HMRC if you're in any doubt about whether you're 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're claiming.