



Form Canada DT

United Kingdom/Canada Double Taxation Convention

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

- read the Canada Individual Notes
• 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 of this form
• send the form to the Tax Services Office of Canada Revenue Agency for the district in Canada in which you reside (see Note 4 of the Canada Individual Notes)

In making this application or claim, you're consenting to the Canadian certifying to HM Revenue and Customs (HMRC) that you're resident in Canada for the purposes of Canada Tax. See Note 4 of the Canada Individual Notes.

If you need help completing this form:

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

Part A Your personal details

Form containing fields for: Title and full name, Full residential address, Phone number, Date of birth, Your nationality, Canada tax reference number, Adviser's name, Adviser's address, Postcode, Phone number, Reference or contact name, and date of departure from the UK.

For use by the Revenue Tax Agency Office in Canada

Please sign and enter your official stamp. You may wish to take a copy of this form for your records.

I certify that _____ is resident in Canada for the purposes of Candian tax.

Official stamp

Signature _____ Date _____

Part B

<p>1 Have you always lived in Canada?</p> <p>Yes <input type="checkbox"/> Go to question 6</p> <p>No <input type="checkbox"/> Go to question 2</p>	<p>6 If you departed the UK in a previous tax year, confirm if you expect to be non-resident under the Statutory Resident Test in the current tax year?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>2 On what date did you become a resident in Canada? DD MM YYYY</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"/><input type="text"/></p>	<p>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?</p> <p>Yes <input type="checkbox"/> Give full details on a separate sheet</p> <p>No <input type="checkbox"/></p> <p>Answer question 8 if your claim includes copyright royalties, otherwise leave it blank.</p>
<p>3 From what date have you paid, or will you pay, tax in Canada on the income that you include in this application? This may differ from the date you've given in 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 Canada on this income give the reasons on a separate sheet.</p>	<p>8 Are you the originator of the work or product that has been licensed to the UK?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'No' attach a copy of the licence, contract or assignment under which you've acquired from the originator the rights sub-licensed to the UK payer. See Part C.4 of the Canada Individual Notes.</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 Resident 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 are eligible for 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 UK State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit enter the details, put 'X' in the box and enter the date.

UK State Pension Date on which payments began DD MM YYYY

UK Incapacity Benefit Date on which payments began DD MM YYYY

C.2 UK pensions and purchased annuities

Enter full details of your work pensions and or any purchased annuities below.

Full description of income and name and address of the UK payer	Payer's reference number	Date on which the payments began DD MM YYYY

C.3 UK interest

Please do not show bank or building society interest here. HM Revenue and Customs cannot arrange for payment of bank or building society interest with no UK tax taken off. For repayment of tax already deducted please use Part D.

Amount and full title of security	Name and address in which the security is registered	Registrar's account number or reference	Payable dates DD MM YYYY

If you receive interest from privately arranged loans, see Part C.3 of the Canada Individual Notes.

C.4 Royalties

Answer the question below, then complete columns A to C as appropriate, giving the information requested. If you've received payments of royalties with UK tax deducted, complete Part D to claim repayment.

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 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 Claim for repayment of UK Income Tax

Give details of any payments you have already received with UK tax taken off.

Please read Part D of the Canada Individual Notes if:

- you've received a trivial pension commutation payment
- you've received a State Pension Deferral lump sum
- the income is from a trust or estate

Source of income, for example: • State Pension 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 Part 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 or otherwise meet the conditions for relief in the UK/Canada Double Taxation Convention
- the information I have given in this application is correct and complete to the best of my knowledge and belief

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. See Part C of the Canada Individual Notes to work out the amount repayable.

I claim a repayment of UK Income Tax:

- I have worked out the amount repayable to me is £ . 0 0
- if you want to work out the amount repayable, use the 'Working sheet' in the the Canada Individual Notes
- I want HM Revenue and Customs to work out the amount repayable to me, put 'X' in the box

Signature

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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