

Claim as a non-resident for relief from UK tax under the terms of a double taxation agreement (DTA)

1. Establishing non-residence

1(a)(i) I was resident in the UK for the whole of the year 2022 to 2023 and have not ticked box 1 in the [Residence, remittance basis etc](#) pages No Yes

or

1(a)(ii) I was resident in the UK for only part of the year 2022 to 2023 and have claimed split-year treatment by ticking box 3 in the [Residence, remittance basis etc](#) pages No Yes

If 'Yes', fill in the boxes below.

Period of UK residence during 2022 to 2023 DD MM YYYY

to

and

1(b) I was also resident for tax purposes, during the period referred to in 1(a)(i) or 1(a)(ii) above, in another country with which the UK has a DTA No Yes

If 'Yes', fill in the boxes below.

Name of other country

Period of residence in the other country during 2022 to 2023 DD MM YYYY

to

1(c)(i) **Resident in countries other than the United States of America (US)**

I attach a certificate of residence in the overseas country covering the period of this claim, tick box if attached.

1(c)(ii) **US residents only**

Either:

- I am a US citizen No Yes
- I was substantially present (see [Helpsheet 302 Dual residents](#)) or had a permanent home or habitual abode in the US in the calendar years which include the whole or part of the period in 1(a) above No Yes
- I was not treated as a resident of a state other than the UK under any treaty between the UK and a third state No Yes

If 'Yes', attach a separate sheet showing the calculation of days spent in the US for the calendar years covered (see [Helpsheet 302](#)).

Or, although not a US citizen:

- I held a resident alien's permit (green card) covering the period in 1(a) above No Yes
- I was substantially present (see [Helpsheet 302](#)) or had a permanent home or habitual abode in the US in the calendar years which includes the whole or part of the period in 1(a) above No Yes
- I was not treated as a resident of a state other than the UK under any treaty between the UK and a third state No Yes

If 'Yes', attach a copy of the permit and of your completed US tax returns covering the period of claim, along with a separate sheet showing the calculation of days spent in the US for the calendar years covered (see [Helpsheet 302](#)).

If 'No', attach a certificate of residence from the US tax authorities.

2. Determining residence for the purpose of the DTA

If you were dual-resident in the UK and in a country other than those listed on [Helpsheet 302](#), you should complete this section to determine your residence status for the purpose of the DTA. Remember that not all DTAs contain all the following tests and some which do, apply them in a different order. You must therefore refer to the actual text of the particular agreement in question before completing the declaration and claiming relief or exemption from UK tax under the terms of that agreement.

2(a) I had a 'permanent home' (see [Helpsheet 302](#)) in the UK for the period of claim No Yes

If 'Yes', give details of permanent home below.

Details of permanent home including address, whether owned or rented and so on

or

I had a permanent home in No Yes

for the period of claim

If 'Yes', give details of permanent home below.

Details of permanent home including address, whether owned or rented and so on

If you have not ticked either of the 'Yes' boxes above, or you've ticked both of them, the permanent home test will not determine your residence status for the purpose of the agreement. If you've ticked both 'Yes' boxes go to 2(b). If you've ticked neither 'Yes' box, ignore 2(b) and go to 2(c).

2(b) My personal and economic relations were closer:

• to the UK No Yes

• to enter name of country No Yes

Include details of links with both countries, such as family and social relations, occupations, places of business, political, social or cultural activities etc in the box below. Continue on a separate sheet if necessary.

2(c) I had a 'habitual abode' in the UK

No Yes

If 'Yes', give details of periods of time spent in the UK over the past 4 years in the box below

or,

I had a habitual abode in enter name of country

Give details of periods of time spent in the other country over the past 4 years in the box below

2(d) I am a UK national

No Yes

I am a national of enter name of country

3. Declaration

Fill in 3(a) or 3(b) below, then go on to 3(c) and 3(d)

3(a) I declare that I was resident for tax purposes in the UK

and also in

for the period to

and attach a statement from the tax authorities of confirming that they regard me as resident there for tax purposes for that period (see 1(c)(i) on [Helpsheet 302](#)).

3(b) I declare that I was resident for tax purposes in the UK and also in the US for the period

to

and attach evidence on which residence in the US is based (see 1(c)(ii) on [Helpsheet 302](#)).

3(c) Having considered the provisions of the DTA between the UK and

particularly with regard to residence, I claim to be a resident of

for the purposes of that agreement.

Therefore I am:

- deducting any earnings and tax stated on the next page in arriving at the amounts entered in boxes 1 and 2 of the [Employment](#) pages
- excluding any other income or gains stated on the next page from my UK tax return on the grounds that they are exempt from UK tax under the terms of the DTA above.

Type of income or gains	Period or date income or gains arose*	Amount of income or gains	UK tax deducted at source (if any)**	Article number of DTA under which exemption claimed
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	

Total UK tax deducted at source

£

Include this figure in box 21 on the [Residence, remittance basis etc pages](#)

* if a period is not relevant, enter the date only on the left-hand side

** exclude any UK tax already repaid to you or included on a separate claim already made to us

3(d) I also claim partial relief from UK tax for the following items of income under the provisions of the DTA between the UK and indicated below.

Therefore I am excluding this income from my UK tax return.

Nature of income (If UK dividends - see note under 'Claims for partial relief' on Hepsheet 302)	Date income arose	Gross amount of income	Maximum rate of UK tax under DTA	Amount of UK tax chargeable per DTA	UK tax due before relief applied***	Partial relief claimed	Article number of DTA under which partial relief is claimed
		A	B	C (A x B)	D	E (D minus C)	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	

Total partial relief claimed

£

Include this figure in box 21 on the [Residence, remittance basis etc pages](#)

Please note that tax on stock dividends is not relievable under DTAs because it is notional tax which is not repayable.

*** You should calculate the tax due on this income taking into account the appropriate rate bands and any allowances that may alter your tax figure.

Please also exclude any UK tax already repaid to you or included on a separate claim already made to HMRC.

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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