



## C Income from the UK

With joint accounts, only enter your share.

### C1 Dividends

Give details of any dividends from shares in UK companies, distributions from UK authorised unit trusts and open-ended investment companies

	Dividend paid		Tax credit
C1.1	£	C1.2	£

### C2 Interest

Interest from National Savings and Investments (NS&I)

- where no tax has been taken off

C2.1	£
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- where tax has been taken off

	Interest before tax		Interest after tax		Income Tax taken off
C2.2	£	C2.3	£	C2.4	£

Interest and alternative finance receipts from building societies, banks and other deposit takers (including interest distributions from UK authorised unit trusts and open-ended investment companies)

- where no tax has been taken off

C2.5	£
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- where tax has been taken off

	Interest before tax		Interest after tax		Income Tax taken off
C2.6	£	C2.7	£	C2.8	£

Other interest from the UK

- where no tax has been taken off

C2.9	£
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- where tax has been taken off

	Interest before tax		Interest after tax		Income Tax taken off
C2.10	£	C2.11	£	C2.12	£

### C3 Property in the UK

Rent received where no tax has been taken off

	Gross income including premiums		Expenses and allowances (enclose a statement)
C3.1	£	C3.2	£

Enter our approval number if you've received approval from us for the rent to be paid gross

NRL
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Rent received where tax has been taken off

	Gross income including premiums		Expenses and allowances (enclose a statement)
C3.4	£	C3.5	£
	Income after expenses		Income Tax taken off
C3.6	£	C3.7	£

Address of property (continue on a separate sheet if necessary)

Address
Postcode

If there's a UK letting agent, give their details

Agent's name
Agent's address
Postcode

### C4 UK State Pension and benefits from the Department for Work and Pensions

(read the guidance notes for form R43(2023))

State Pension

	Taxable amount
C4.1	£

State Pension lump sum

	Amount before tax		Tax taken off
C4.1A	£	C4.1B	£

Taxable Incapacity Benefit

	Amount before tax		Tax taken off
C4.2	£	C4.3	£

Other state benefits (enter type of benefit)

	Taxable amount
C4.4	£

If you've reached State Pension age but you do not receive payments of the State Pension, please tick here

### C5 Work pensions and retirement annuities

Name of payer

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	Amount before tax		Tax taken off
C5.1	£	C5.2	£

If you've received a 'trivial pension commutation payment', or a payment under the Pension Flexibility rules, please read the 'Guidance notes for form R43(2023)'.

If you've previously made a claim for exemption from UK tax under a double taxation treaty for any of the pensions/benefits you've shown in C4 or C5 give:

- your reference number with us

- the date you made your claim DD MM YYYY

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**C6 Income from trusts or settlements or from the estates of deceased persons**

If your tax certificate or statement of income shows that the tax is non-repayable, write 'non-repayable' in box C6.2

Name of trust, settlement or estate

Unique Taxpayer Reference (UTR) of the trust

Please read the note about R185(Trust Income) in the 'Guidance notes for form R43(2023)'

Net amount of income - after tax taken off

**C6.1** £

Tax paid or tax credit

**C6.2** £

**C7 Other UK income**

Give details of income, including any untaxed income, from:

- flexible pension payments
- employment in the UK
- property income distributions paid by UK real estate investment trusts or property authorised investment funds
- any other UK income not shown elsewhere in this form

(Enter type of income below)

Gross amount before tax

**C7.1** £

Tax taken off

**C7.2** £

**C8 Chargeable event gains on UK life insurance policies, life annuities or capital redemption policies**

Give details of any gains on UK life insurance policies, life annuities or capital redemption policies

Amount of gains

**C8.1** £

Tax treated as paid

**C8.2** £

**D Deductions paid out of income liable to UK tax, including donations to UK charities**

Type of payment

Amount paid

**D1** £

**E Income from UK government FOTRA securities from which UK tax has been taken off**

**E1** Since 5 April 2009, have you spent:  as appropriate

- 183 days or more in the UK in any one tax year  Yes  No
- 91 days a tax year on average in the UK  Yes  No

If you answer 'Yes' to either question, give details on a separate sheet.

Titles of FOTRA security or securities and dates acquired

Income before tax

**E2** £

Tax taken off

**E3** £

**F Claim for UK tax allowances**

To make a claim follow these instructions:

- to claim the Personal Allowance, complete part F1
- for other allowances, tick the boxes in parts F2 and F3
- if you're not entitled to allowances, tick the box at F4

**F1 Personal Allowance**

Tick the box that applies to you and enter details where requested.

I've read note 3 of the booklet 'Guidance notes for form R43(2023)' and claim the Personal Allowance because I'm:

a British citizen or a national of another member state of the European Economic Area (EEA)

a resident in the Isle of Man or the Channel Islands entitled to claim

under any of the conditions shown in c, d, e, f or g in note 3 of the 'Guidance notes for form R43(2023)' (enter the condition)

a national and also a resident of (enter name of country)

a national of Israel or Jamaica (please state which)

a resident of (enter name of country)

## F Claim for UK tax allowances continued

**F2 Married Couple's Allowance (MCA)** This is only available if either spouse or civil partner was born before 6 April 1935. Please refer to note F2 of the guidance notes if claiming this allowance.

Tick here if you wish to claim this allowance and give details below.

Spouse or civil partner's full name

Date of marriage or formation of civil partnership

 

Your spouse or civil partner's date of birth (if born before 6 April 1935 and if they're older than you)

 

Any unused MCA may be transferred from one spouse or civil partner to the other.

Tick here if you want us to send you a form 575 to do this, or you can download it from [www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t](http://www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t)

**F3 Blind Person's Allowance (BPA)**

Tick here if you want to claim BPA. Please refer to note F3 of the 'Guidance notes for form R43(2023)' if claiming this allowance.

Any unused BPA may be transferred from one spouse or civil partner to the other.

Tick here if you want us to send you a form 575 to do this, or you can download it from [www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t](http://www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t)

**F4 If you're not entitled to allowances, but wish to claim a repayment**

I do not satisfy any of the conditions set out in section 3 of the 'Guidance notes for form R43(2023)'. I'm not entitled to UK tax allowances but I claim repayment of the UK tax taken off in excess of my liability to tax in the UK.

## G Payment details and authority

Please make sure you fully complete part G1 or G2, 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 B

Please note: it's sometimes not possible to cash British pound payments overseas.

**G1 Payment to a nominee**

I authorise the person named below to receive the amount due on my behalf.

(Enter name and address of person in the boxes below)

Name of nominee

Address

Country

Postcode

**G2 Payment made to you at another address**

Please send the repayment to me at the address shown opposite, not to my residential address (as shown in part B on page 1).

Address

Country

Postcode

## H Declaration please make sure you've read the R43 Notes at section H before signing

Please sign and date this form, then write your full name (in capitals) in the space provided. The information I've given on this form is correct and complete to the best of my knowledge.

Claimant's signature

Date

 

Name and title in capital letters

If you've signed on behalf of someone else, enter the capacity, for example, parent, executor, receiver, attorney.

We may later ask for evidence of your authority to claim, such as a birth certificate or court order.