



Claim to repayment of United Kingdom income tax deducted from property income dividends paid by UK Real Estate Investment Trusts ('UK-REITs')

Form UK-REIT DT-Individual

This form is for use by an Individual resident of a country with which the UK has a double taxation treaty that provides for relief from UK income tax on dividends arising in the UK.

Do not fill in this form until you have received the income for which you claim repayment of UK income tax.

You can only claim a tax repayment on or after the date of payment of the property income dividends.

When filling in this form:

- use the UK-REIT DT-Individual notes to help you
- only include property income dividends paid by real estate investment trusts
- sign the declaration in Part E
- send the completed form to HMRC, Trusts, BX9 1EL

If you need more help:

- go to GOV.UK and search for 'Double taxation'
- phone +44 330 322 9433 if calling from outside the UK, or 0330 322 9433 if calling from the UK
- write to HMRC, Trusts, BX9 1EL

Part A Your personal details

Title and full name

Title
Full name

Full residential address

Phone number where we can contact you

This may help us deal with your completed form more quickly.

Date of birth 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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Your tax reference number in your country of residence

If you have at any time lived in the UK enter your:

National Insurance number

<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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Your date of departure from the UK

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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If you've never lived in the UK enter ✓ here

If you have a tax adviser, give the details below

See note 5 in the UK-REIT DT-Individual Notes.

Adviser's name

Adviser's address

Phone number

Reference or contact name (if any)

For use by the Tax authority in the claimant's country of residence

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

If your procedure is to send the form direct to the UK taxation authority please send it to:
HMRC, Trusts, United Kingdom, BX9 1EL

I certify that _____
is resident in _____ within the meaning
of the double taxation treaty between the United Kingdom and this country.

Official stamp

'✓' if appropriate

and subject to this country's tax on the income shown in this form

and subject to this country's tax on the income shown in this form by reference to
the amount of £ _____ remitted to this country.

Signature

Date DD MM YYYY

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Part B1

1 In which country are you resident for tax purposes?

2 Have you always lived in that country?

Yes Go to question 5

No From what date did you begin to live there permanently? DD MM YYYY

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From what date have you paid, or will you pay, tax in your country of residence on the property income dividends that you include in this claim? (This may differ from the date you have given above.) DD MM YYYY

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If you do not have to pay tax in your country of residence on this income please say why in section B2.

3 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?

Yes See note below

No

Note: if Yes, give full details of the property address in Part B2. 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 it was last available for your use.

4 Did you leave the UK to live abroad more than 4 years ago?

Yes Go to question 5

No How many days did you spend in the UK:
a) from the date you left the UK to the following April?

days

b) each tax year since the date you left the UK to live abroad?

Tax year to 5 April 20__ days

Tax year to 5 April 20__ days

Tax year to 5 April 20__ days

Go to question 6

5 Have you been in the UK during the past 4 years for 183 days or more in one tax year?

Yes Give full details in Part B2

No

6 Have you been in the UK during the past 4 years for 91 days or more a tax year on average?

Yes Give full details in Part B2

No

Part B1 continued

<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 in Part B2</p> <p>No <input type="checkbox"/></p>	<p>9 Do the tax authorities in your country of residence tax you only on the amount you remit to or receive there?</p> <p>Yes <input type="checkbox"/> Answer question 10</p> <p>No <input type="checkbox"/></p>
<p>8 Do you receive any special tax benefits in your country of residence which mean that you pay no tax (or a reduced amount of tax) there, on the UK property income dividends that you're including on this form?</p> <p>Yes <input type="checkbox"/> Give details of the benefits you receive and the legislation in your country of residence that grants the benefits in section B2</p> <p>No <input type="checkbox"/></p>	<p>10 Do you remit to your country of residence all of the UK property income dividends that you show in this form?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/> How much of the income, if any, do you remit?' (If none, enter 'none')</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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>

Part B2 Additional information

Use the space below to give any further information that is asked for in the questions in Part B1 or in the DT-Spain Individual Notes. If there is not enough space here, attach a separate sheet.

Part C Details of property income dividends paid by UK real estate investment trusts

How to fill in the table below:

- include only property income dividends paid by UK companies that are real estate investment trusts
 - for information about UK-REITs, see note 2 in the UK-REIT DT-Individual Notes
- use the information on the tax vouchers, see the information about Part C in the UK-REIT DT-Individual Notes
- do not include in your claim
 - ordinary dividends paid by the UK-REIT, or dividends paid by any member of a Group UK-REIT other than the principal company of the group
 - any other dividends or other sources of income

For each property income dividend, give: <ul style="list-style-type: none"> • the full name of the UK real estate investment trust • the number of shares you own 	Dates of payment of property income	Amounts of property income dividends before UK income tax £	Amount of UK tax taken off £

Totals

Part D Authority to make a repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you've shown in Part A of this form.

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

Name of person, bank or building society

Account holder's name

Address of person, bank or building society

Postcode

Nominee's reference number (if there is one for you)

Signature

Account number

Now fill in and sign the declaration in Part E.

UK sort code (if appropriate)

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Part E Declaration

I confirm:

- I'm beneficially entitled to the property income dividends included in this claim or otherwise meet the conditions for relief in the double taxation treaty between the UK and my country of residence
- the information I've given in this application is correct and complete to the best of my knowledge and belief

If you want to work out the amount repayable, use the 'Working sheet' in the UK-REIT DT-Individual Notes.

' ✓ ' either box a) and fill in the amount, or box b) below.

I claim a repayment of UK Income Tax:

a) I've worked out the amount repayable to me is £ .

b) I want HMRC to work out the amount repayable to me

Signature

Date DD MM YYYY

For official use by HMRC

Examined _____

Amount repaid £ .

Authorised _____

HMRC date stamp