## 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 2023 to 2024 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 2023 to 2024 and have claimed split-year treatment by ticking box 3	Na Was
in the Residence, remittance basis etc pages	No Yes
If 'Yes', fill in the boxes below.	
Period of UK residence during 2023 to 2024 DD MM YYYY	
to to 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 2023 to 2024 DD MM YYYY	
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, t	ick 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
<ul> <li>I was not treated as a resident of a state other than the UK</li> </ul>	
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 caler (see Helpsheet 302).	ndar years covered
Or, although not a US citizen:	
I held a resident alien's permit (green card) covering the period in	
1(a) above	No Yes
<ul> <li>I was substantially present (see Helpsheet 302) or had a permanent home or habitual abode in the US in the calendar years which</li> </ul>	
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 separate sheet showing the calculation of days spent in the US for the calendar years covered 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 this section to determine your residence status for the purpose of the DTA. Remember that no following tests and some which do, apply them in a different order. You must therefore refer particular agreement in question before completing the declaration and claiming relief or exet the terms of that agreement.	ot all DTAs contain to the actual text	n all the of the
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		
ОГ		
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 protection not determine your residence status for the purpose of the agreement. If you've ticked both of them, the protection of the greement. If you've ticked both of them, the protection of the greement. If you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of them, the protection of the you've ticked both of the you've ticked both of the green of the you've ticked both of the you've ticked both of the you've ticked both of you've ticked both of you've ticked both of you've ticked neither 'Yes' box, ignore 2(b) and go to to 2(c).  2(b) My personal and economic relations were closer:  • to the UK		
_		
• to enter name of country	No	Yes
• to enter name of country Include details of links with both countries, such as family and social relations, occupations, plasocial or cultural activities etc in the box below. Continue on a separate sheet if necessary.		
Include details of links with both countries, such as family and social relations, occupations, plants		
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ir res, give details of periods of time sper	nt in the UK over the past 4 years in the box below
or, I had a 'habitual abode' in	enter name of country
	e other country over the past 4 years in the box below
' '	
(d) I am a UK national	No Yes
Law a mathematical of	
I am a national of	enter name of country
eclaration	
ll in 3(a) or 3(b) below, then go on to 3(c)	and 3(d)
I declare that I was resident for tax purpos	
and also in	
for the period	to
and attach a statement from the tax authoronfirming that they regard me as residen	nt there for tax purposes for that period (see 1(c)(i) on Helpsheet 302).
	ses in the UK and also in the US for the period
to	
	n the US is based (see 1(c)(ii) on Helpsheet 302).
Having considered the provisions of the D	TA between the UK and
	particularly with regard to residence, I claim to be a resident
Therefore I am:	for the purposes of that agreement.
	on the next page in arriving at the amounts
entered in boxes 1 and 2 of the Employ	
<ul> <li>excluding any other income or gains sta</li> </ul>	ated on the next page from my UK tax return
on the grounds that they are exempt fron	n LIK tay under the terms of the III A above

Type of income or gains	Period income			arose'	<b>k</b>	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	/	/	£	£	
	Include this figure in box 21 on the Residence							
* if a period is not relevant, enter	the date	only	on th	e left	-hand s	side		remittance basis
** exclude any UK tax already repa	aid to you	ı or i	nclud	ed or	n a sepa	arate claim already	made to us	etc pages
3(d) I also claim partial relief from	UK tax fo	or th	e foll	owing	items	of income under th	e provisions	
of the DTA between the UK ar	nd					indi	cated 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	Date in arose	icome	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
Helpsheet 302)			Α	В	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	