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

For use by a company or other concern resident in 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 the company or concern has 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.

Please:

- use the UK-REIT DT-Company Notes to help you fill in this form
- include only property income dividends paid by Real Estate Investment Trusts – do not include any other sources of income
- sign the declaration in Part E and tell us your status in the company or concern
- see note 6 in the UK-REIT DT-Company Notes about where to send the completed form

If you need help or more information:

- go to [www.gov.uk](http://www.gov.uk) and search for 'double taxation'
- phone us on +44 330 322 9433 if calling from outside the UK, or 0330 322 9433 if calling from the UK
- write to HM Revenue and Customs, Trusts, BX9 1EL, United Kingdom

**Part A Details of the company or concern and tax adviser (if any)**

<p><b>Full name of the company/concern receiving the income</b></p> <p>[Empty box]</p> <p>[Empty box]</p> <p><b>Full registered address</b> – do not use 'care of' address</p> <p>[Empty box]</p> <p>[Empty box]</p> <p>[Empty box]</p> <p><b>Phone number</b> – this may help us deal with your form quickly</p> <p>[Empty box]</p> <p><b>Reference or contact name</b> – if any</p> <p>[Empty box]</p> <p><b>Company's tax reference number in its country of residence</b></p> <p>[Empty box]</p>	<p><b>If the company or concern has a tax adviser, give details – see note 5</b></p> <p>Name</p> <p>[Empty box]</p> <p>Address</p> <p>[Empty box]</p> <p>[Empty box]</p> <p>Phone number</p> <p>[Empty box]</p> <p><b>Reference or contact name</b> – if any</p> <p>[Empty box]</p> <p><b>Address of the tax office where your latest tax return was sent and the date it was sent</b></p> <p>[Empty box]</p>
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**For use by the tax authority in the country of residence of the company or concern**

Please complete this part and add your official stamp. If your procedure is to send the form direct to the UK taxation authority, the address to send it to is HM Revenue and Customs, Trusts, BX9 1EL, United Kingdom. You may wish to take a copy of this form for your records.

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

Tick 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 \_\_\_\_\_

Official Stamp

## Part B About the company or concern

Please answer the following questions about the company receiving the property income dividends. If you are completing this form on behalf of a pension fund, charity, partnership or other concern, please answer the questions as they apply to the concern.

<p><b>1</b> In which country was the company created or organised?</p> <input type="text"/>	<p><b>4</b> Is the company or concern subject to tax in its country of residence on the UK property income dividends shown on this form?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>2</b> In which country is the company's business managed and controlled?</p> <input type="text"/>	<p><b>5</b> Does the company or concern receive any special tax benefits in its country of residence which reduces the amount of tax that is payable in that country on the UK property income dividends that you include in this form?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p><b>3</b> Is the company engaged in any trade or business, from a permanent establishment situated in the United Kingdom?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give full details, including the name and reference number of the UK tax office dealing with the permanent establishment. Attach a separate sheet if you need more space.</p> <input type="text"/>	<p>If Yes, attach a separate sheet giving details of the benefits received and the legislation that grants the benefits</p>

## Part C Details of property income dividends from UK Real Estate Investment Trusts

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-Company Notes.

To fill in the details below use the information on the tax vouchers. See the notes about Part C.

Do not include in the 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 • the full name of the UK Real Estate Investment Trust • the number of shares owned by the claimant	Dates of payment of property income dividends	Amounts of property income dividends before UK Income Tax £	Amounts of UK Income Tax taken off £

**Totals**

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## Part D Authority to make the repayment to a nominee

Complete this part if you want us to make the repayment to a bank or other nominee by cheque or payable order. If you leave this part empty, the repayment will be made direct to the company or concern at the address you have shown in Part A of this form.

**I** (enter your full name)

**as** (enter status – for example, company secretary, treasurer or authorised agent)

**of** (enter name of the claimant company or concern)

authorise the bank or other nominee below to receive the amount due on the company's or concern's behalf.

<p><b>Name of bank or other nominee</b></p> <input type="text"/> <p><b>Address of bank or other nominee</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p><b>UK sort code</b> – if appropriate</p> <input type="text"/> <p><b>Nominee's reference number</b> – if there is one for the company</p> <input type="text"/> <p><b>Signature</b></p> <input type="text"/>
<p><b>Account number</b></p> <input type="text"/>	<p>Now also complete and sign the declaration in Part E</p>

## Part E Declaration

The company or concern is beneficially entitled to the property income dividends included in this form, or otherwise meets the conditions for relief in the double taxation treaty between the UK and its country of residence.

The information I have given in this claim is correct and complete to the best of my knowledge and belief.

On behalf of the company or unincorporated concern (tick as appropriate)

I claim repayment of UK Income Tax and

(a) I have worked out the amount payable to the company or concern is £

(b) I want HM Revenue and Customs to work out the amount payable to the company or concern

<p><b>Signature</b></p> <input type="text"/>  <p><b>Date</b> DD MM YYYY</p> <input type="text"/>	<p><b>Full name</b> (in capitals)</p> <input type="text"/>  <p><b>Status</b></p> <input type="text"/>
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<b>For official use by HM Revenue and Customs</b>	
Examined _____	Amount repaid £ _____ : _____
Authorised _____	HMRC date stamp