



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

Form Japan 4 DT

For use by a company or concern resident in Japan. Individuals resident in Japan claiming relief from UK tax on property income dividends should use form UK-REIT DT-Individual.

When filling out this form, you should:

- use the Japan DT 4 Notes to help you
• give all the details asked for in the form
• sign the declaration in Part E and say what is your status in the company or concern
• send the form to the National Tax Agency office in the district in Japan in which the head or main office of the company is situated (go to Note 4 in the Japan 4 DT Notes)

If you need help or more information, contact HM Revenue and Customs, Trusts, England BX9 1EL. Our telephone number is: +44 300 322 9433 if calling from outside the UK, or 0300 322 9433 if calling from the UK.

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

Form with fields for: Full name of the company/concern receiving the income, Full registered address, Telephone number, Reference (if any) or contact name, Adviser's name, Adviser's address, Telephone number, Reference (if any) or contact name.

Please give:

- the company or concerns tax reference in Japan
• the address of the National Tax Agency office in Japan where the company's latest tax return was sent
• the date on which it was sent

Empty box for providing tax reference and date.

For use by the National Tax Agency office in Japan

Complete this part and add your official stamp. Send the completed form to HM Revenue and Customs, Trusts, England BX9 1EL

Official Stamp

I certify that \_\_\_\_\_

is a resident of Japan within the meaning of Article 4 of the 2006 UK/Japan Double Taxation Convention.

Signature \_\_\_\_\_ Date \_\_\_\_\_

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## Part B1 for a company or other business concern in Japan

Please answer the following questions about the claimant company or other business concern in Japan receiving the property income dividends and is claiming relief from UK tax subject to 10% tax being retained in the UK. See Article 10(2)(b) of the Double Taxation Convention.

**B1.1 Is the company**

A Managed in Japan? Yes  No

B Incorporated in Japan? Yes  No

Read Article 4(1) of the Double Taxation Convention.

**B1.2 Is the company liable to tax in Japan in respect only of income from sources in Japan?**

Yes  No

Read Article 4(1) of the Double Taxation Convention.

**B1.3 Is the company engaged in any trade or business from a permanent establishment situated in the UK?**

Yes  No

If Yes, give full details on a separate sheet include the name and reference number of the UK Tax Office dealing with the permanent establishment. Read Article 10(6) of the Double Taxation Convention.

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## Part B2 for a pension fund or pension scheme established under the laws of Japan

Please answer questions in Part B2 if the claimant is a pension fund or pension scheme established under the laws of Japan (including a mutual fund where membership is limited solely to tax exempt pension funds) and is claiming exemption from UK tax. See Article 10(3)(b) of the Double Taxation Convention.

**B2.1 Is the claimant a pension fund or pension schemes that's established under the laws of Japan?**

Yes  No

Read Article 3(1)(m) of the Double Taxation Convention.

If Yes, go to question B2.2.

If No, go to question B2.3.

**B2.2 Is the claimant plan, scheme, fund, trust, company or other arrangement operated principally to administer or provide pensions or other retirement benefits?**

Yes  No

Read Article 3(1)(m) of the Double Taxation Convention.

If Yes, go to question B2.5.

If No, go to question B2.3.

**B2.3 Is the claimant operated to earn income for the benefit of one or more plan, scheme, fund, trust, company or other arrangement operated principally to administer or provide pensions or other retirement benefits?**

Yes  No

Read Article 3(1)(m)(ii) of the Double Taxation Convention.

If Yes, go to question B2.5.

If No, go to question B2.4.

## Part B2 continued

**B2.4** **Is the claimant an investment fund or trust where all of the interest of the fund or trust is held exclusively by pension funds or pension schemes?**

Yes  No

Read Part 3, Exchange of Notes, paragraph 1.

If Yes, go to question B2.5.

If No, on a separate sheet tell us why the claimant is able to qualify for full relief from UK tax under the terms of Article 10(3)(b), then go to question B2.6.

**B2.5** **Is the plan, scheme, fund, trust, company or other arrangement from income taxation in Japan on the property income dividends included in this claim?**

Yes  No

Read Article 3(1)(m)(iii) of the Double Taxation Convention.

If Yes, go to question B2.6.

If No, on a separate sheet tell us why the claimant is able to qualify for full relief from UK tax under the terms of Article 10(3)(b), then go to question B2.6.

**B2.6** **At the end of the claimant's taxable year before the date of the property income dividends included in this claim, were more than 50% of the beneficiaries, members or participants of the pension scheme or plan, individuals who are resident of either the UK or Japan?**

Yes  No

Read Article 22(2)(e) of the Double Taxation Convention.

If No, on a separate sheet tell us why the claimant is able to qualify for full relief from UK tax under the terms of Article 10(3)(b).



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## Part D Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a bank or other nominee. 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.

<b>Name of bank or other nominee</b> <input type="text"/>	<b>Account number</b> <input type="text"/>
<b>Address of bank or other nominee</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<b>UK bank sort code - if appropriate</b> <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"/> <b>Nominee's reference number for the company</b> - if applicable <input type="text"/>
<b>Signature</b> _____ (now also complete and sign the Declaration in Part E)	

## Part E Declaration

**Important: Please read Note 4 in the Japan 2 DT Notes before completing the declaration.**

- 1 The company or concern is beneficially entitled to the property income dividends included in this form.
- 2 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 put an 'X' in the appropriate box:

I claim repayment of UK Income Tax and

a  have worked out that the amount repayable to the company or concern is

£

(Leave empty if you want HM Revenue and Customs to work out the amount)

or

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

**On behalf of the company or concern**

**Signature**

**Date** DD MM YYYY

**Print your name below and enter your status**

**Who can sign the declaration?**

**For a company or concern:** a responsible officer or concern should sign the declaration.

**For an agent (tax adviser):** the 'custodian' or other duly authorised person acting with the authority of the entity may sign the declaration on behalf of the entity.

**For official use by HM Revenue and Customs**

Examined \_\_\_\_\_

Amount repaid £ \_\_\_\_\_ :

HMRC Date Stamp

Authorised \_\_\_\_\_