

Claim by a non-UK resident for relief from UK tax under the terms of a Double Taxation Agreement (DTA)

1(a) I was not resident in the UK for the whole of 2025 to 2026 and put 'X' in box 1 on the [Residence, remittance basis etc](#) pages.

1(b) I have claimed split-year treatment and put 'X' in box 3 on the Residence, remittance basis etc pages.
 Period treated as overseas period during 2025 to 2026 DD MM YYYY

from to

2 I was resident for tax purposes, during the period referred to in 1(a) or 1(b), in a country with which the UK has a DTA

Country of residence

Period resident there during 2025 to 2026 DD MM YYYY

from to

3(a) Having considered the provisions of the DTA between the UK

and I claim to be a resident of

I am:

- deducting any earnings and tax stated below in arriving at the amounts entered in boxes 1 and 2 of the Employment page
- excluding any other income or gains stated below from my UK tax return on the grounds that they are exempt from UK tax under the terms of the DTA above

Type of income or gains	Period or date income or gains arose*	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 / /	£	£	

* If a period is not relevant, enter the date only on the left-hand side.

Total UK tax deducted at source £

Include this figure in box 22 on the Residence remittance basis etc pages

** Exclude any UK tax already repaid to you or included on a separate claim already made to HMRC.

3(b) I also claim partial relief from UK tax for the following items of income under the provisions of the DTA between the UK and indicated below. I am excluding this income from my UK tax return other than box 20 on the [Residence, remittance basis etc](#) pages.

Nature of income (if UK dividends - see note under 'Partial relief' on Helpsheet 304)	Gross amount of income	Maximum rate of UK tax chargeable under DTA	Amount of UK tax	UK tax before relief applied **	Partial relief claimed	Article number of DTA under which partial relief claimed
	A	B	C (A x B)	D	D minus C	
	£	%	£	£	£	
	£	%	£	£	£	
	£	%	£	£	£	
	£	%	£	£	£	
	£	%	£	£	£	

** Calculate the tax due on this income taking into account the appropriate rate bands and any allowances that may alter your tax figure. Also, exclude any UK tax already repaid to you or included on a separate claim already made to HMRC.

Total partial relief claimed

£

Include this figure in box 22 on the [Residence remittance basis etc](#) pages

4 Has an application for full or partial relief at source been previously submitted to, and approved by, HMRC?

No Yes

If yes, what is their reference?

If no, do you want to make such an application for the future?

No Yes

5(a) Is your UK source income (that is, excluding the income shown in the table above, and any income for which an in-year claim has been separately made to HMRC) less than personal allowances claimed by you?

No Yes

If you tick yes, we'll consider whether any additional repayment is due.

5(b) Have you submitted any other claim to HMRC for the year ended 5 April 2026?

No Yes

Additional information (see 'Other conditions for relief' on [Helpsheet 304](#))

Declaration

I am beneficially entitled to the income shown in the tables on pages 1 and 2.
To the best of my knowledge and belief all the particulars given on this form are correct.
I claim relief from UK tax as shown in the tables on pages 1 and 2.

Signature

Date 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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