



Form Japan 4 DT is 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.

Use these notes to help you complete form Japan 4 DT. If you need help or further information, see Note 8.

1 Property income dividends paid by UK real estate investment trusts (UK-REITs)

A 'UK-REIT' is a company which has a property business. It must be resident in the UK and be listed on a recognised Stock Exchange. A UK-REIT can also be a group of companies. In this case, the principal (parent) company of the group must be UK resident and Stock Exchange listed. Under the UK-REIT regime, the UK-REIT pays no tax on its qualifying property income, but the company (principal company for a Group REIT) will withhold UK Income Tax at the basic rate when making a distribution out of its qualifying property income, a 'property income dividend'. It is obliged to distribute most of its profits as property income dividends.

UK dividends from which no Income Tax is withheld

The company (principal company of a Group REIT) may also pay ordinary company dividends from which no Income Tax is withheld. Other members of a Group REIT may also pay dividends. These will always be ordinary company dividends from which no Income Tax is withheld. UK company dividends from which no Income Tax is withheld have an additional amount attached to them (but not paid to the shareholder) called a tax credit. It's not possible for a claim to be made under the terms of the UK/Japan Double Taxation (DT) Convention for payment of the tax credit.

2 Purpose of form Japan 4 DT

Form Japan 4 DT allows you to claim repayment of some or all of the Income Tax deducted from property income dividends that are paid by real estate investment trusts.

Please do not include in your claim any other sources of UK income, such as dividends paid by UK companies that are not property income dividends of a UK real estate investment trust. Claim forms for DT treaty relief from UK Income Tax on UK interest and royalties are available from the address in section 8 below, or go to www.gov.uk and search for 'double taxation treaty'

Use these notes to help you to complete the form Japan 4 DT. If you need more information please contact:

HM Revenue and Customs
Trusts
BX9 1EL

Telephone 0300 322 9433

3 Who can sign the declaration on the form

A responsible officer of the company or fund may sign. An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company may also sign on the company's behalf. We will need a letter of authority from the company or fund, confirming a person acting can sign and receive the relief on their behalf. For more information, go to www.gov.uk/guidance/authorising-an-agent-to-deal-with-your-tax-affairs

For a partnership, the senior, general or managing partner (as appropriate) in the name of the partnership. Please attach to the form a list giving the names and residential addresses (or registered business addresses if companies) of all the partners, and each partner's percentage share in the partnership.

4 Certificate of the form by the taxation authorities of Japan

It's a condition of relief from UK Income Tax under the terms of the Double Taxation Convention that the beneficial owner of the income is resident in Japan.

Please send the:

- completed form Japan 4 DT to the National Tax Agency office in the district in Japan in which you reside - that office will certify that you're a resident of Japan within the meaning of the 2006 UK/Japan Double Taxation Convention and return the form to you
- certified form to HM Revenue and Customs, Trusts, BX9 1EL

5 Confidentiality

All the information that you provide to HM Revenue and Customs (HMRC) Residency is confidential. We can therefore only discuss the tax affairs of the company or concern with either:

- an officer of the company
- any agent (for example, tax adviser) who is nominated by the company or concern

6 How to work out the amount of Income Tax repayable to the company or concern

Working sheet

You may use the boxes below to work out the the amount of UK Income Tax repayable to the company or concern. If you:

- do not wish to work out the repayment and do not enter an amount in the Declaration section of form Japan 4 DT, HM Revenue and Customs will work out any repayment that is due to you
- receive income from a trust or estate, do not complete these steps, see Part D of these notes, which tell you about income from a discretionary trust

Step 1

Enter in box 1 the total amount of property income dividends before UK tax and in box 2 the amount of UK tax taken off.

	Income before tax		UK Income Tax	
1	£		2	£

Take these figures from the totals boxes in Part C of the form Japan 4 DT.

Step 2:

- if this claim is being made by a pension fund that has answered the questions at Part B.2 of the claim form Japan 4 DT and is entitled to claim full relief from UK tax, enter the total amount of tax on the form Japan 4 DT at Part E (a)
- in all other cases the double taxation treaty provides for UK tax of 10% to be retained - follow Steps 3 and 4 to work out the amount repayable

Step 3

If (as explained in Step 2) 10% UK tax should be retained under the double taxation treaty, calculate 10% of the total amount of property income dividends (in box 1) and enter the result in box 3.

For example, the box 1 figure is £100.00, so 10% of £100.00 = £10.00 in box 3.

	Total amount of income	
3	£	

Step 4

Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4.

	Total	
4	£	

Step 5

Finally, take the amount you have shown in box 4 and enter it on the form Japan 4 DT at Part E (a). This is the amount of UK Income Tax repayable to the company.

7 Tax vouchers

There's no need to send tax vouchers with the completed form Japan 4 DT, but you should keep them in case they are needed later to support it. You can send the vouchers if you think they'll help us deal with the claim.

8 Help or further information

If, after using these notes you need help or more information:

- phone HMRC on +44 300 322 9433 if calling from outside the UK
- phone HMRC on 0300 322 9433 if calling from the UK
- write to HM Revenue and Customs, Trusts, BX9 1EL

Please quote your HMRC reference number if you contact us.

Part A Personal details of the entity and tax advisor

Give all the details asked for. If you have a tax adviser, please include the tax adviser's details.

Part B Questions about the company or concern

Put an 'X' in all the boxes that apply and give any additional information asked for.

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

Please give all the details asked for. Remember that you should only include property income dividends paid by UK Real Estate Investment Trusts (UK-REITs) and no other types of income.

Part D Authority to make repayment to a nominee

You should only complete Part D if you want HMRC Trusts to make any repayment to a bank, tax adviser or other person on the entity's or concern's behalf.

If you want repayment to be made to the entity's tax adviser, please give the reference number (if any) that the tax adviser uses.

You must also sign the declaration at Part E if you sign the authorisation in Part D.

Part E Declaration

A responsible officer of the company or concern must sign the declaration in Part E of the form Japan 4 DT.

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