



## Claim to personal allowances and tax repayment by an individual not resident in the UK

Year to 5 April YYYY

If any of your  
address details  
are wrong  
please cross  
them out and  
enter the  
correct details

Use this form to claim UK tax allowances if:

- you're an individual and you're not resident in the United Kingdom (UK)
- you received income in the UK in the tax year above

To help complete this form correctly, please read the booklet 'Guidance notes for form R43', and you must:

- complete the year you're claiming for in the boxes above
- give all the information we ask for (attach a separate sheet to the form if you need more space)

- give full details of all your UK taxable income for the year (with joint accounts only enter your share)
- remember to sign the declaration on page 4

Please read the notes for information about where to send the completed form, or go to [www.gov.uk](http://www.gov.uk) and search for 'where to send R43'.

Our phone number is:

+44 135 535 9022 (from outside the UK or  
0300 200 3300 (from the UK).

When we receive the claim, we'll work out any tax we owe you.

### A Residence

**A1** Were you (or do you expect to be) resident in the UK for the tax year this claim is for?

Tick one box

Yes ☐ No ☐

If you've answered:

- 'No', answer question A2
- 'Yes', do not use this form. You'll need to use form R40 – the claim form for a UK resident

**A2** If you were previously resident in the UK, on what date did you leave the UK? DD MM YYYY

/  /

What was your last UK address?

Address

Postcode

### B Personal details of claimant

Enter your name and address below

|                                    |          |
|------------------------------------|----------|
| Title (Mr, Mrs, Ms, Miss or other) |          |
| First name                         |          |
| Surname                            |          |
| Address                            |          |
|                                    |          |
| Country                            | Postcode |

Date of birth

/  /

UK National  
Insurance number  
(if you have one)

Your nationality

Enter a phone number (include international dialling code) where we can contact you. This may help us to process your claim more quickly.

Best time to call

If you have a tax adviser, please give us their details below

|                |          |
|----------------|----------|
| Adviser's name |          |
| Address        |          |
|                |          |
| Country        | Postcode |
| Reference      |          |
| Phone number   |          |

HMRC need to hold a valid form 64-8 'Authorising your agent' to allow correspondence with your agent.

## C Income from the UK

With joint accounts, only enter your share.

### C1 Dividends

Give details of any dividends from shares in UK companies, distributions from UK authorised unit trusts and open-ended investment companies

Dividend paid

Tax credit

C1.1

£

C1.2

£

### C2 Interest

Interest from National Savings and Investments (NS&I)

- where no tax has been taken off
- where tax has been taken off

Interest before tax

Interest after tax

Income Tax taken off

C2.2

£

C2.3

£

C2.4

£

Interest and alternative finance receipts from building societies, banks and other deposit takers (including interest distributions from UK authorised unit trusts and open-ended investment companies)

- where no tax has been taken off
- where tax has been taken off

Interest before tax

Interest after tax

Income Tax taken off

C2.6

£

C2.7

£

C2.8

£

Other interest from the UK

- where no tax has been taken off
- where tax has been taken off

Interest before tax

Interest after tax

Income Tax taken off

C2.10

£

C2.11

£

C2.12

£

### C3 Property in the UK

Rent received where no tax has been taken off

Gross income including premiums

Expenses and allowances  
(enclose a statement)

C3.1

£

C3.2

£

Income after expenses

C3.3

£

Enter our approval number if you've received approval from us for the rent to be paid gross

NRL

Rent received where tax has been taken off

Gross income including premiums

Expenses and allowances  
(enclose a statement)

C3.4

£

C3.5

£

Income after expenses

Income Tax taken off

C3.6

£

C3.7

£

Address of property (continue on a separate sheet if necessary)

|          |
|----------|
| Address  |
|          |
|          |
| Postcode |

If there's a UK letting agent, give their details

Agent's name

Agent's address

Postcode

### C4 UK State Pension and benefits from the Department for Work and Pensions

(read the guidance notes for form R43)

State Pension

Taxable amount

C4.1

£

State Pension lump sum

Amount before tax

Tax taken off

C4.1A

£

C4.1B

£

Taxable Incapacity Benefit

Amount before tax

Tax taken off

C4.2

£

C4.3

£

Other state benefits (enter type of benefit)

Taxable amount

C4.4

£

If you've reached State Pension age but you do not receive payments of the State Pension, please tick here ☐

### C5 Work pensions and retirement annuities

Name of payer

Amount before tax

Tax taken off

C5.1

£

C5.2

£

If you've received a 'trivial pension commutation payment', or a payment under the Pension Flexibility rules, please read the 'Guidance notes for form R43'.

If you've previously made a claim for exemption from UK tax under a double taxation treaty for any of the pensions/benefits you've shown in C4 or C5 give:

- your reference number with us

- the date you made your claim DD MM YYYY

## C6 Income from trusts or settlements or from the estates of deceased persons

If your tax certificate or statement of income shows that the tax is non-repayable, write 'non-repayable' in box C6.2

Name of trust, settlement or estate

Unique Taxpayer Reference (UTR) of the trust

Please read the note about R185(Trust Income) in the 'Guidance notes for form R43'

Net amount of income -  
after tax taken off

C6.1

£

Tax paid or tax credit

C6.2

£

## C7 Other UK income

Give details of income, including any untaxed income, from:

- flexible pension payments
- employment in the UK
- property income distributions paid by UK real estate investment trusts or property authorised investment funds
- any other UK income not shown elsewhere in this form

(Enter type of income below)

Gross amount before tax

C7.1

£

Tax taken off

C7.2

£

## C8 Chargeable event gains on UK life insurance policies, life annuities or capital redemption policies

Give details of any gains on UK life insurance policies, life annuities or capital redemption policies

Amount of gains

C8.1

£

Tax treated as paid

C8.2

£

## D Deductions paid out of income liable to UK tax, including donations to UK charities

Type of payment

Amount paid

D1

£

## E Income from UK government FOTRA securities from which UK tax has been taken off

E1 Since 5 April 2009, have you spent: Tick as appropriate

Yes No

- 183 days or more in the UK in any one tax year

☐☐

- 91 days a tax year on average in the UK

☐☐

If you answer 'Yes' to either question, give details on a separate sheet.

Titles of FOTRA security or securities and dates acquired

Income before tax

E2

£

Tax taken off

E3

£

## F Claim for UK tax allowances

To make a claim follow these instructions:

- to claim the Personal Allowance, complete part F1
- for other allowances, tick the boxes in parts F2 and F3
- if you're not entitled to allowances, tick the box at F4

### F1 Personal Allowance

Tick the box that applies to you and enter details where requested.

I've read note 3 of the booklet 'Guidance notes for form R43' and claim the Personal Allowance because I'm:

☐ a British citizen or a national of another member state of the European Economic Area (EEA)

☐ a resident in the Isle of Man or the Channel Islands entitled to claim

☐ under any of the conditions shown in c, d, e, f or g in note 3 of the 'Guidance notes for form R43' (enter the condition)

☐ a national and also a resident of (enter name of country)

☐ a national of Jamaica

☐ a resident of (enter name of country)

## F Claim for UK tax allowances continued

**F2 Married Couple's Allowance (MCA)** This is only available if either spouse or civil partner was born before 6 April 1935. Please refer to note F2 of the guidance notes if claiming this allowance.

☐ Tick here if you wish to claim this allowance and give details below.

Spouse or civil partner's full name

Date of marriage or formation of civil partnership

 

Your spouse or civil partner's date of birth (if born before 6 April 1935 and if they're older than you)

 

Any unused MCA may be transferred from one spouse or civil partner to the other.

☐ Tick here if you want us to send you a form 575 to do this, or you can download it from [www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t](http://www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t)

**F3 Blind Person's Allowance (BPA)**

☐ Tick here if you want to claim BPA. Please refer to note F3 of the 'Guidance notes for form R43' if claiming this allowance.

Any unused BPA may be transferred from one spouse or civil partner to the other.

☐ Tick here if you want us to send you a form 575 to do this, or you can download it from [www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t](http://www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t)

**F4 If you're not entitled to allowances, but wish to claim a repayment**

☐ I do not satisfy any of the conditions set out in section 3 of the 'Guidance notes for form R43'. I'm not entitled to UK tax allowances but I claim repayment of the UK tax taken off in excess of my liability to tax in the UK.

## G Payment details and authority

Please make sure you fully complete part G1 or G2, as appropriate, if you want us to:

- make the repayment to a nominee
- send the repayment to you at an address other than the residential address you've shown in part B

Please note it's sometimes not possible to cash British pound payments overseas.

**G1 Payment to a nominee**

I authorise the person named below to receive the amount due on my behalf.  
(Enter name and address of person in the boxes below)

Name of nominee

Address

Country

Postcode

**G2 Payment made to you at another address**

Please send the repayment to me at the address shown opposite, not to my residential address (as shown in part B on page 1).

Address

Country

Postcode

## H Declaration please make sure you've read the R43 Notes at section H before signing

Please sign and date this form, then write your full name (in capitals) in the space provided. The information I've given on this form is correct and complete to the best of my knowledge.

Claimant's signature

Date

 

Name and title  
use capital letters

If you've signed on  
behalf of someone else,  
enter the capacity,  
for example, parent, executor,  
receiver, attorney.

We may later ask for evidence of your authority to claim, such as a birth certificate or court order.