HM Revenue & Customs

Claim treaty relief as a payer where withholding tax has not been deducted

When to use this form

Use this form if you paid yearly interest to one or more lenders who are resident in a territory that has a Double Taxation Agreement with the UK, but you did not deduct withholding tax, or did not deduct the full amount of withholding tax, from the payment, and want to claim treaty relief.

Before completing this form

- Complete a separate form for each loan.
- Where a loan has multiple lenders, including a syndicated loan, complete a separate form for each lender.
- You can include more than one interest payment or accounting period for the loan. List each payment separately.
- To avoid delays in processing your claim, answer every question that applies to you. Questions marked with an asterisk (*) are mandatory. Enter 'Not applicable' where a question does not apply.
- Attach the requested supporting evidence, clearly labelled and cross-referenced to the relevant question. Tell us if you cannot provide a requested document and give the reason why not.
- If you need more space, use the 'Additional information' box in Section 13 or attach a separate sheet, quoting the claimant's name and the relevant section and question number.
- Complete the Declaration. If a representative submits the form and HM Revenue and Customs (HMRC) does not already have evidence that they are authorised to act, attach this evidence.

How to send the form

Email the completed form and relevant attachments to the appropriate mailbox on the guidance page.
Use 'WHT treaty relief claim – (Claimant name)' as the email subject.

Keep a copy of everything sent to us. Missing information or evidence may delay processing of your claim.

Section 1 – Claim details

*1 **Does this claim relate to a loan for which another claim for treaty relief has been or will be submitted?**
For example, if the loan is syndicated.

☐ No

☐ Yes

If Yes, provide the loan or facility name/reference.

*2 **Tax years covered by this claim**

Enter the UK tax years in which the relevant interest payment or payments were made.

Section 2 – Claimant details

*3 **Legal name of claimant**

*4 **UTR or other Tax Identification Number (TIN)**

*5 **Registered address**

Postcode

6 **Country of residence** (where the claimant is not UK resident)

Section 2 – Claimant details continued

*7 **Contact name**

8 **Contact email**

9 **Contact telephone number**

10 **Do you consent to HMRC corresponding by email about this claim?**

For more information about contacting us by email including the risks and opting out, go to www.gov.uk/government/publications/corresponding-with-hmrc-by-email-ccfs72

No ☐ Yes ☐

*11 **Capacity in which the claim is made**

☐ Payer

☐ Other person liable for the withholding tax obligation

If you are not the payer, tell us in what capacity you are making this claim. Provide evidence of your liability, for example, evidence that you are liable for the withholding tax obligation.

Section 3 – Lender details

*12 **Legal name**

*13 **Jurisdiction of residence**

*14 **Registered address** (do not include a 'care of' address)

Postcode

15 **Percentage participation** (for a syndicated loan)

16 **Are the claimant and lender connected under the rules described at CFM35000?**

☐ No

☐ Yes

☐ Not applicable

17 **Does the relevant Double Taxation Agreement contain a connected-party, special relationship or other relationship provision that applies to this loan or interest payment?**

No ☐ Yes ☐

18 **If you answered Yes to question 16 or 17, tell us about the relationship and provide the relevant provision**

Section 4 – Treaty claim

Provide details of the Double Taxation Agreement you are relying on and explain how the lender named in this claim meets the conditions for relief.

*19 **Double Taxation Agreement relied upon**

*20 **Relevant treaty article**

*21 **Specific treaty conditions relied upon**

*22 **Treaty withholding rate claimed**

*23 **Tell us the amount or proportion of the interest covered by this claim that is eligible for the treaty rate claimed in question 22. If the treaty rate does not apply to all the interest, explain why**

*24 **Tell us how the conditions for relief under the relevant treaty article are met. Refer to the evidence provided in Sections 8 and 9 and explain how any other relevant conditions are met**

Section 5 – Loan and interest payment details

*25 **Loan agreement date** DD MM YYYY

*26 **Loan start date** DD MM YYYY

*27 **Loan end date** DD MM YYYY

28 **Original principal amount in the currency of the loan**

29 **Currency of the loan**

If the original principal amount was not advanced in pounds sterling (GBP), convert it to GBP using the exchange rate that applied on the date the funds were advanced. Provide the exchange rate used and its source.

30 **GBP equivalent of the original principal amount on the date it was advanced**

31 **Exchange rate used**

32 **Interest rate and basis** (fixed/floating)

*33 **Has the loan, or any interest in it, ever been assigned, transferred or novated?**

No ☐ Yes ☐

If Yes give details below including parties and dates.

34 **Does the loan agreement contain any provision requiring the borrower or payer to make an additional payment to the lender if withholding tax is deducted from an interest payment (commonly known as a gross-up clause)?**

No ☐ Yes ☐

If Yes, provide the relevant clause reference and attach a copy of the relevant provision if available.

Section 5 – Loan and interest payment details continued

*35 **Interest payment schedule**

Payment date DD/MM/YYYY	Lender	Gross interest payable	Interest paid	Payment under gross up provision

Use the continuation sheet, at the end of this form if you need more space.

Section 6 – Previous direction

*36 **Has this loan ever been subject to a direction authorising payment of interest without deduction of UK Income Tax, or at a reduced rate?**

☐ No

☐ Yes

☐ Do not know

If Yes, provide the HMRC reference and explain why the direction did not apply to the interest payments in this claim.

Section 7 – Failure to deduct

*37 **Did you deduct no withholding tax, or less than the full amount, from one or more interest payments?**

No ☐ Yes ☐

*38 **Date the failure was identified** DD MM YYYY

☐☐ ☐☐ ☐☐☐☐

*39 **Date disclosed to HMRC** DD MM YYYY

☐☐ ☐☐ ☐☐☐☐

40 **Reference for any previous disclosure or related correspondence**

*41 **Does the disclosure include a calculation of late-payment interest payable?**

☐ No

☐ Yes

☐ To be calculated

Section 8 – Evidence the lender is resident in the treaty territory

*42 **For the lender, attach**

☐ Certificate of residence

☐ Other evidence of residence, where a certificate of residence cannot be provided

43 **If you cannot provide a certificate of residence, tell us why and describe the other evidence you have provided**

Section 9 – Evidence the lender is the beneficial owner of the interest

*44 **You must provide evidence that the recipient of the interest is the beneficial owner of that interest**
Treaty relief is generally only available where this condition is met.

☐ Declaration from an authorised officer of the lender that they are the beneficial owner attached

☐ Other evidence attached

45 **Describe the evidence and tell us how it shows the lender is the beneficial owner of the interest**

Section 10 – Repayment claim

*46 **Are you claiming a repayment of tax?**

No ☐ Yes ☐

47 **What amount do you believe should be repaid?**

£

48 **Attach your calculation and tell us how you worked out the amount**

49 **What evidence are you attaching**
Put an 'X' in all boxes that apply

☐ Proof that tax was paid to HMRC

☐ Repayment confirmations

☐ Settlement documents

☐ Assessment details

☐ Other evidence

50 **How would you like to receive your repayment?**

☐ Bank transfer

☐ Payable order

☐ Other method, give details below

For all repayment methods, provide the name of the bank that holds the account and the name of the account holder. The other information you need to provide depends on whether the account is held in the UK or overseas.

51 **Name of account holder**

52 **Bank or building society**

If the payments are to a UK bank account, provide:

53 **Sort code**

☐☐ – ☐☐ – ☐☐

54 **Account number**

☐☐☐☐☐☐☐☐

If the payments are to a non-UK bank account, provide:

55 **Your bank account number (or IBAN if available)**

56 **Your bank's SWIFT/BIC code**

☐☐☐☐☐☐☐☐☐☐☐

57 **Payment reference or payable order details**

Section 11 – Previous claims

*58 **Have you, or to your knowledge any other party, previously made a claim for treaty relief or repayment in relation to the interest covered by this form?**

☐ No

☐ Yes

☐ Do not know

59 **If Yes, tell us the claimant's name and the date, amount, reference and outcome of the previous claim** (if known)

Answering Yes or Do not know will not stop us from considering your claim.

Section 12 – Declaration

The claimant must sign this declaration.

I declare that the information provided in this claim and in the supporting documents is complete and correct to the best of my knowledge and belief.
I have disclosed any previous claim known to me relating to the interest covered by this form.

*60 **Name**

*61 **Position**

*62 **Organisation**

*63 **Date** DD MM YYYY

*64 **Signature**

Section 13 – Additional information

65 **Provide any other information relevant to the claim that you have not included elsewhere**

Interest payment schedule continuation sheet

Payment date DD/MM/YYYY	**Lender**	**Gross interest payable**	**Interest paid**	**Payment under gross up provision**