

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

**Year to 5 April 2014**

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 are an individual and you are not resident in the United Kingdom (UK)
- you received income in the UK in the year 2013–14

If you complete Self Assessment tax returns do not use this form. To help complete this form correctly, please read the booklet 'Guidance notes for form R43(2014)', and:

- give all the information asked for (attach a separate sheet to the form if you need more room)
- 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

Send the completed form to:

**HM Revenue & Customs**  
**Saxon House**  
**1 Causeway Lane, LEICESTER**  
**LE1 4AA, ENGLAND**

Our phone number is:

**+44 135 535 9022** (or **0300 200 3300** if you are calling from the UK).

When we receive the claim we will 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 ended 5 April 2014?

✓ as appropriate

Yes No

- If 'No', answer question A2.
- If 'Yes', **do not** use this form. You will 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 |          |
|         |          |
| County  | Postcode |

## B Personal details of claimant

Enter name and address details 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 where we can contact you. This may help us to process your claim more quickly.

|  |
|--|
|  |
|--|

If you have a tax adviser, please give details below

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

## C Income from the UK for the year ended 5 April 2014

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                         |
| <b>C1.1</b> £ | <input type="text"/> | <b>C1.2</b> £ <input type="text"/> |

### C2 Interest

Interest from National Savings & Investments (NS&I)

- where no tax has been taken off

|               |                      |
|---------------|----------------------|
| <b>C2.1</b> £ | <input type="text"/> |
|---------------|----------------------|

- where tax has been taken off

|                                    |                                    |                                    |
|------------------------------------|------------------------------------|------------------------------------|
| Interest before tax                | Interest after tax                 | Income Tax taken off               |
| <b>C2.2</b> £ <input type="text"/> | <b>C2.3</b> £ <input type="text"/> | <b>C2.4</b> £ <input type="text"/> |

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

|               |                      |
|---------------|----------------------|
| <b>C2.5</b> £ | <input type="text"/> |
|---------------|----------------------|

- where tax has been taken off

|                                    |                                    |                                    |
|------------------------------------|------------------------------------|------------------------------------|
| Interest before tax                | Interest after tax                 | Income Tax taken off               |
| <b>C2.6</b> £ <input type="text"/> | <b>C2.7</b> £ <input type="text"/> | <b>C2.8</b> £ <input type="text"/> |

Other interest from the UK

- where no tax has been taken off

|               |                      |
|---------------|----------------------|
| <b>C2.9</b> £ | <input type="text"/> |
|---------------|----------------------|

- where tax has been taken off

|                                     |                                     |                                     |
|-------------------------------------|-------------------------------------|-------------------------------------|
| Interest before tax                 | Interest after tax                  | Income Tax taken off                |
| <b>C2.10</b> £ <input type="text"/> | <b>C2.11</b> £ <input type="text"/> | <b>C2.12</b> £ <input type="text"/> |

### C3 Property in the UK

Rent received where no tax has been taken off

|                                    |   |
|------------------------------------|---|
| Gross income including premiums    | Expenses and allowances (enclose a statement) |
| <b>C3.1</b> £ <input type="text"/> | <b>C3.2</b> £ <input type="text"/>            |
|                                    | Income after expenses                         |
|                                    | <b>C3.3</b> £ <input type="text"/>            |

Enter HM Revenue & Customs approval number if you have received approval for the rent to be paid gross

|                                 |
|---------------------------------|
| <b>NRL</b> <input type="text"/> |
|---------------------------------|

Rent received where tax has been taken off

|                                    |   |
|------------------------------------|---|
| Gross income including premiums    | Expenses and allowances (enclose a statement) |
| <b>C3.4</b> £ <input type="text"/> | <b>C3.5</b> £ <input type="text"/>            |
| Income after expenses              | Income Tax taken off                          |
| <b>C3.6</b> £ <input type="text"/> | <b>C3.7</b> £ <input type="text"/>            |

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

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

If there is 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

State Pension

|                                    |
|------------------------------------|
| Taxable amount                     |
| <b>C4.1</b> £ <input type="text"/> |

State Pension lump sum

|                                     |                                     |
|-------------------------------------|-------------------------------------|
| Amount before tax                   | Tax taken off                       |
| <b>C4.1A</b> £ <input type="text"/> | <b>C4.1B</b> £ <input type="text"/> |

Taxable Incapacity Benefit

|                                    |                                    |
|------------------------------------|------------------------------------|
| Amount before tax                  | Tax taken off                      |
| <b>C4.2</b> £ <input type="text"/> | <b>C4.3</b> £ <input type="text"/> |

Other state benefits (enter type of benefit)

|                      |                                    |
|----------------------|------------------------------------|
| Taxable amount       |                                    |
| <input type="text"/> | <b>C4.4</b> £ <input type="text"/> |

If you have 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                      |
| <b>C5.1</b> £ <input type="text"/> | <b>C5.2</b> £ <input type="text"/> |

If you have received a 'Trivial Pension Commutation Payment', please read the note in the 'Guidance notes for form R43(2014)'.

If you have previously made a claim for exemption from UK tax under a Double Taxation (DT) treaty for any of the pensions/benefits you have shown in **C4** or **C5** give:

- your reference number with HM Revenue & Customs
- the date you made your claim

 /  / 

**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(2014)'

Net amount of income -  
after tax taken off

Tax paid or tax credit

**C6.1** £

**C6.2** £

**C7 Other UK income**

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

- employment in the UK
- a trade, profession or vocation performed 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

Tax taken off

**C7.1** £

**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 gain(s)

Tax treated as paid

**C8.1** £

**C8.2** £

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

Nature 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:  as appropriate

- 183 days or more in the UK in any one tax year?  Yes  No
- 91 days a tax year on average in the UK?  Yes  No

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

Title(s) of FOTRA security or securities and dates acquired

Income before tax

Tax taken off

**E2** £

**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 box(es) in parts F2, F3 or F4
- if you are not entitled to allowances, tick the box at F5

**F1 Personal Allowance**

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

I have read note 3 of the booklet 'Guidance notes for form R43(2014)' and claim the **Personal Allowance** because I am:

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

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(2014)' (enter the condition)

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

a national of Israel or Jamaica (please state which)

a resident of (enter name of country)

Tick here if you were born before 6 April 1948. Read note **F1** in the 'Guidance notes for form R43(2014)' about higher personal allowances.

## F Claim for UK tax allowances continued

**F2 Married Couple's Allowance (MCA)** This is only available for 2013–14 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 the details below.

Spouse's or civil partner's full name

Date of marriage or formation of civil partnership, if after 5 April 2013.

 

Your spouse's or civil partner's date of birth (if born before 6 April 1935 and if they are 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.hmrc.gov.uk/forms/575-t-man.pdf](http://www.hmrc.gov.uk/forms/575-t-man.pdf)

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

Tick here if you wish to claim Blind Person's Allowance (BPA). Please refer to note F3 of the 'Guidance notes for form R43(2014)' 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.hmrc.gov.uk/forms/575-t-man.pdf](http://www.hmrc.gov.uk/forms/575-t-man.pdf)

**F4 Life Assurance Premium Relief (LAPR)**

Please refer to note F4 of the 'Guidance notes for form R43(2014)' before you make a claim for LAPR.

Tick here to claim LAPR. Use a separate sheet for the other information mentioned in note F4.

**F5 If you are 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(2014)'. I am **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

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 have shown in part B

**G1 Payment to a nominee**

I authorise the person or organisation named below to receive the amount due on my behalf.

(Enter name and address of person, bank or building society in the boxes below)

|  |   |   |
|--|---|---|
| Name of nominee  | Account number  | <input type="text"/>  |
| Address  | Account holder's name   | <input type="text"/>  |
|  | (This must be the same as the person entitled to the repayment) |   |
| Country  | Postcode  | Branch Sort Code  |
|  |   | <input type="text" value="-"/> <input type="text" value="-"/> |
| Claimant's signature you must also sign the declaration at H | Nominee's reference for you                                     | <input type="text"/>  |
| <input type="text"/>   |   |   |

**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 you may be prosecuted for making false statements

To the best of my knowledge and belief, the details given on this form are correct and complete and I claim the repayment due.

Claimant's signature

Date

 

Name and title in capital letters and if you are claiming for someone else, please enter your:

- full name (and full address if not the same as shown on page 1 of this form)
- relationship to the claimant or the reason why you are claiming on their behalf

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