



Application for relief at source from UK Income Tax and claim for repayment of UK Income Tax

Form DT-Spain Individual

United Kingdom/Spain Double Taxation Convention

This form is for use by an individual resident of Spain receiving incapacity benefit, pensions, purchased annuities, interest or royalties arising in the United Kingdom (UK).

Please use the DT-Spain Individual Notes to help you complete this form and:

- give all the information requested in Part B2 and attach supporting documents where necessary - if you need more space, attach a separate sheet and remember to sign the declaration in Part F
- obtain a certificate 'Residencia Fiscal en España Convenio' from the Spanish Tax Authorities (Agencia Tributaria), attach it to the completed form DT-Individual Spain and send them both to the address below, see Note 4

In making this application or claim, you're consenting to the Spanish tax authorities certifying to HM Revenue and Customs (HMRC) that you're resident in Spain for the purposes of Spanish tax. See note 2.

If you need help with this form:

- go to our website www.gov.uk and search for 'double taxation'
- phone us on + 44 135 535 9022 if calling from outside the UK or 0300 200 3300 if calling from the UK
- write to HMRC, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

Part A Your personal details

Title and full name

Title

Full name

Full residential address

Phone number where we can contact you. This may help us deal with your completed form more quickly.

Date of birth DD MM YYYY

Nationality

Spanish tax reference number

If you have a tax adviser, please give details. See note 4.

Adviser's name

Adviser's address

Phone number

Reference or contact name (if any)

If you have at any time lived in the UK enter your:

National Insurance number

Your date of departure from the UK DD MM YYYY

If you've never lived in the UK enter here

Spanish certificate of Residence

Please obtain a Spanish certificate of Residence (Residencia Fiscal en España Convenio) from the Spanish Tax Authorities (Agencia Tributaria) and attach it to this completed form.

Send this form to:

HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS

Part B1 Please answer the following questions

1 Have you always lived in Spain?

Yes Go to question 7

No

2 Date you became a resident in Spain?

DD MM YYYY

3 From what date have you paid, or will you pay, tax in Spain on the income that you include in this application?

This may differ from the date you've given in question 2.

DD MM YYYY

If you do not have to pay tax in Spain on this income give the reasons in Part B2.

4 Since you left the UK, have you (or if you're married or have formed a civil partnership, your spouse or civil partner) continued to own or rent a property in the UK?

Yes

No

If Yes, give full details of the property address in Part B2. If the property is still owned by you but is let to someone else give their details, including the expected annual income. If the property is no longer available for your use give the reason (for example, sold or tenancy ended) and give the date it was last available for your use.

5 Under the UK Statutory Residence Test, if you've departed the UK in the current tax year, confirm you'll either be:

non-resident Yes No

eligible for split year treatment Yes No

Note: if you're eligible for split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC.

6 If you departed the UK in a previous tax year, confirm if you expect to be non-resident under the Statutory Residence Test in the current tax year.

Yes

No

7 Are you engaged in any trade or business in the UK, or do you perform independent personal services from a fixed base situated in the UK?

Yes Give full details in Part B2

No

8 Do you receive any special tax benefits in your country of residence which mean that you pay no tax (or a reduced amount of tax) there, on the UK income that you're including on this form?

Yes Give full details in Part B2

No

9 Does the tax authority only tax you on the income you remit?

Yes If Yes, enter the amount of income you remit

No If No, write 'None'

£ .

Part B2 Additional information

Use the space below to give any further information that is asked for in the questions in Part B1 or in the DT-Spain Individual Notes. If there is not enough space here, attach a separate sheet.

Part C Application for relief at source from UK Income Tax and repayment of UK Income Tax

To apply for relief at source from UK Income Tax complete parts C1, C2 or C3 as appropriate.

C1 UK State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit, tick the box below and enter the payment date.

UK State Pension	<input type="checkbox"/>	Date payments began	DD	MM	YYYY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
UK Incapacity Benefit	<input type="checkbox"/>	Date payments began	DD	MM	YYYY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

C2 UK pensions and purchased annuities

Give full details of your work pensions and any purchased annuities below.

Full description of income and name and address of the UK payer	Payer's reference number	Date payments began DD MM YYYY

C3 UK interest

Please do not show bank or building society interest here. HMRC cannot arrange for payment of bank or building society interest with no UK tax taken off. For repayment of tax already deducted please use Part D.

Amount and full title of security	Name and address in which the security is registered	Registrar's account number or reference	Payable dates DD MM YYYY

If you receive interest from privately arranged loans, see Part C3 of the notes.

C4 Royalties

Answer the question below, then complete columns A to C as appropriate, giving the information requested. If you've received payments of royalties with UK tax deducted, complete Part D to claim repayment.

Are you the originator of the work or product that has been licensed to the UK? Yes No

If No attach a copy of the licence, contract or assignment under which you acquired from the originator the rights sub-licensed to the UK payer.

For copyright royalties on literary, dramatic, musical or artistic works enter in:

- column A a full description of the royalties
- column B the date of the contract between you and the UK payer
- column C the payer's name and address, if payments are made through or by an agent in the UK, also enter the agent's name and address

For other royalties enter in:

- column A a full description of the royalties
- column B the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- column C the name and address of the UK payer of the royalties

Column A	Column B	Column C

Part D Claim for repayment of UK Income Tax

Give details of any payments you've already received with UK tax taken off.

Please read Part D of the notes if:

- you've received a trivial pension commutation payment
- you've received a State Pension Deferral lump sum
- the income is from a trust or estate

Source of income For example, State Pension lump sum, copyright royalties paid by (name and address of payer)	Date of payment of income DD MM YYYY	Amount of income before UK tax £	Amount of UK tax taken off £
Totals			

If you're claiming repayment of UK tax deducted from interest on securities answer the questions below (✓ as appropriate).

Do you bear tax in Spain on the interest?

Yes

No If No, have you sold or made a contract to sell any of the securities within 3 months of the date they were bought

Yes

No

In Part B2 give the following details for each security:

- the dates of purchase and the amounts purchased
- the dates of the sales and the amounts sold

Part E Payment details and authority

Please make sure if you complete Part E1 or Part E2 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 A of this form

<p>E1 Payment to a nominee I authorise the person named below to receive the amount due on my behalf.</p> <p>Name of nominee</p> <input type="text"/> 	<p>E2 Payment to you at another address Please send the repayment to me at the address shown below and not to my residential address - as shown in Part A</p>
<p>Address of nominee</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode

