

Claim as a non-resident for relief from UK tax under the terms of a double taxation agreement

1. Establishing non-residence

1(a)(i) I was resident in the United Kingdom (UK) for the whole of the year 2014 to 2015 and have not ticked box 1 in the [Residence, remittance basis etc](#) pages No Yes

or

1(a)(ii) I was resident in the UK for only part of the year 2014 to 2015 and have claimed split-year treatment by ticking box 3 in the [Residence, remittance basis etc](#) pages No Yes

If 'Yes', fill in the boxes below.

Period of UK residence during 2014 to 2015 DD MM YYYY

to

and

1(b) I was also resident for tax purposes, during the period referred to in 1(a)(i) or 1(a)(ii) above, in another country with which the UK has a double taxation agreement No Yes

If 'Yes', fill in the boxes below.

Name of other country

Period of residence in the other country during 2014 to 2015 DD MM YYYY

to

1(c)(i) **Resident in countries other than the United States of America (US)**
I attach a certificate of residence in the overseas country covering the period of this claim tick box, if attached.

1(c)(ii) US residents only

Either:

- I am a US citizen No Yes
- I was 'substantially present' (see [Helpsheet 302 Dual residents](#)) or had a permanent home or habitual abode in the US in the calendar year(s) which include the whole or part of the period in 1(a) above No Yes
- I was not treated as a resident of a state other than the UK under any treaty between the UK and a third state No Yes

If 'Yes', attach a separate sheet showing the calculation of days spent in the US for the calendar years covered (see [Helpsheet 302](#)).

Or, although not a US citizen:

- I held a 'resident alien's permit' ('green card') covering the period in 1(a) above No Yes
- I was 'substantially present' (see [Helpsheet 302](#)) or had a permanent home or habitual abode in the US in the calendar year(s) which include(s) the whole or part of the period in 1(a) above No Yes
- I was not treated as a resident of a state other than the UK under any treaty between the UK and a third state No Yes

If 'Yes', attach a copy of the permit and of your completed US tax return(s) covering the period of claim, along with a separate sheet showing the calculation of days spent in the US for the calendar years covered (see [Helpsheet 302](#)).

If 'No', attach a certificate of residence from the US tax authorities.

2(c) I had a 'habitual abode' in the UK

No Yes

If 'Yes', give details of periods of time spent in the UK over the past 4 years in the box below

Four empty horizontal lines for providing details of time spent in the UK.

or,

I had a habitual abode in Enter name of country

Give details of periods of time spent in the other country over the past 4 years in the box below

Four empty horizontal lines for providing details of time spent in the other country.

2(d) I am a UK national

No Yes

I am a national of Enter name of country

3. Declaration

Fill in 3(a) or 3(b) below, then go on to 3(c) and 3(d)

3(a) I declare that I was resident for tax purposes in the UK

and also in

for the period to

and attach a statement from the tax authorities of confirming that they regard me as resident there for tax purposes for that period (see 1(c)(i) on [Helpsheet 302](#)).

3(b) I declare that I was resident for tax purposes in the UK and also in the US for the period

to

and attach evidence on which residence in the US is based (see 1(c)(ii) on [Helpsheet 302](#)).

3(c) Having considered the provisions of the double taxation agreement between the UK and

particularly with regard to residence, I claim to be a resident of for the purposes of that agreement.

Therefore I am:

- deducting any earnings and tax stated overleaf in arriving at the amounts entered in boxes 1 and 2 of the [Employment](#) pages
- excluding any other income or gains stated overleaf from my UK tax return on the grounds that they are exempt from UK tax under the terms of the double taxation agreement above.

Type of income/gains	Period or date income/gains arose*	Amount of income/gains	UK tax deducted at source (if any)**	Article number of DTA under which exemption claimed
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	
	/ / to / /	£	£	

Total UK tax deducted at source

£

Include this figure in box 21 on the [Residence, remittance basis etc pages](#)

* if a period is not relevant, enter the date only on the left-hand side

** exclude any UK tax already repaid to you or included on a separate claim already made to us

3(d) I also claim partial relief from UK tax for the following items of income under the provisions of the double taxation agreement between the UK and indicated below.

Therefore I am excluding this income from my UK tax return.

Nature of income (If UK dividends - see note under 'Claims for partial relief' on Hepsheet 302)	Date income arose	Gross amount of income A	Maximum rate of UK tax under DTA B	Amount of UK tax chargeable A x B - C	UK tax paid at source (tax or tax credit) D	Partial relief claimed D minus C	Article number of DTA under which partial relief is claimed
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	
	/ /	£	%	£	£	£	

Total partial relief claimed

£

Include this figure in box 21 on the [Residence, remittance basis etc pages](#)

Please note that tax on stock dividends is not relievable under double taxation agreements because it is notional tax which is not repayable.

4. Were you born before 6 April 1948?

No Yes

If 'Yes', please read the note 'If you were born before 6 April 1948' on [Hepsheet 302](#)

Signature

Date DD MM YYYY

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