

United Kingdom/Australia Double Taxation Convention (SI 2003 Number 3199)
APPLICATION for relief at source from United Kingdom income tax and
CLAIM to repayment of United Kingdom income tax

This form is for use by an individual resident of Australia receiving pensions, purchased annuities, interest or royalties arising in the UK.

Please use the **Australia-Individual 2003 Notes** to help you fill in this form.

- Give **ALL** the information asked for in the form and Notes and attach any supporting documents that are requested. If you need more room, attach a separate sheet, remember to sign the declaration in **Part F**
 - Send the completed form to the **Australian Taxation Office for the state in which you reside**
- In making this application/claim, you are consenting to the Australian Taxation Office certifying to the HM Revenue & Customs that you are resident in Australia for the purposes of Australian tax. See Note 6.

If you need more information

- visit our website **www.gov.uk** and look for **double taxation** in the search facility
- or phone us **+44 135 535 9022** if calling from outside the UK or **0300 200 3300** if calling from the UK
- or write to **HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS**

Part A Your personal details

Mr, Mrs, Ms, Miss or other title _____

Full name

Full residential address

Enter a **phone number** where we can contact you. This may help us deal with your completed form more quickly.

If you have a **tax adviser**, please give details. See Note 5.

Adviser's name

Adviser's address

Phone number _____

Fax number _____

Reference/contact name (if any)

Please give

Your date of birth

Day	Month	Year
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Your nationality

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Your Australian tax reference number:

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If you have at any time lived in the UK, please give:

Your **UK National Insurance Number**

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and your **exact date of departure** from the UK.

Day	Month	Year
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If you have **never lived in the UK**, please 'J' here

The address of the Australian Tax Office to which your latest tax return was sent and the date on which it was sent:

Address:
Date sent:

For use by the Australian Taxation Office

Please '✓' the appropriate box below, then sign and affix your official stamp and send this form to HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS.

You may wish to take a copy of this form for your records.

I certify that _____

Official Stamp

is a resident of Australia for the purposes of Australian tax

or

is a holder of a Temporary Resident Visa and only entitled to claim relief for income paid before 1 July 2006.

Signature _____

Date _____

Part B Please answer the following questions

'✓' where appropriate

1 Have you always lived in Australia?Yes No If **Yes**, go to question 7.If **No**, answer question 2 onwards.**2** On what date did you become resident in Australia?

Day	Month	Year
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3 Do you hold an Australian **Temporary Resident Visa**?Yes No If **Yes**, please

- read note **4** in the attached **Australia-Individual 2003 Notes**
- include in this claim only UK income that was paid **before 1 July 2006**

4 From what date did you start being liable to pay tax in Australia on the income that you include in this claim?

Day	Month	Year
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*(This may differ from the date you have given in answer to **question 2**)*

If you are not liable to pay tax in Australia on this income, please give the reason(s) on a separate sheet.

5 Since you left the UK, have you (or if you are 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 on a separate sheet the address of the property.

If the property is still owned by you but is let to someone else give 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 on which it was last available for your use.

If you left the UK to live abroad

- **less** than four years ago, answer **question 7**, then **question 8**
- **more** than four years ago, answer **question 8**

6 How many days did you spend in the UK during**a** the period from the date you left the UK to the following 5 April? _____ days**b** each UK tax year since the date you left the UK to live abroad

Enter the tax year(s) and number(s) of days Tax year to 5 April 20 ____ days

Tax year to 5 April 20 ____ days

Tax year to 5 April 20 ____ days

Now go to question 8.**7** Have you been in the UK during the past four years forYes No

- 183 days or more in any one tax year?
- 91 days or more a tax year on average? (a UK tax year starts on 6 April)

Yes No If either answer is **Yes**, give full details on a separate sheet.**8** 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? If **Yes**, give full details on a separate sheet.Yes No

Part C Application for relief at source from UK income tax

To apply for relief at source from UK income tax, please complete **Parts C.1, C.2, C.3** or **C.4** as appropriate and tick box **1** in **Part F**.

C.1 State Pension *See the Australia-Individual 2003 Notes for help with this part*

If you receive a UK State Pension please '✓' below and enter the date payments began.

UK State Pension date payments began

Day	Month	Year
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If you have deferred your State Pension and have received a lump sum from which UK tax has been taken off, please also complete **Part D** of this form.

C.2 Work pension and/or purchased annuities *See the Australia-Individual 2003 Notes for help with this part*

If you also wish to apply for an adjustment to be made that takes account of tax already taken off the pension or annuity under the PAYE (Pay As You Earn) system, please see the **Australia-Individual 2003 Notes** and 'J' this box

It will help us make the adjustment if you can send a photocopy of the latest P60 that you have received from the payer.

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

C.3 Interest *See the Australia-Individual 2003 Notes for help with this part*

If you have already received payments of interest with UK tax deducted, please also complete **Part D** to claim repayment.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Due date(s) of the interest

If you receive interest from privately arranged loans, please give on a separate sheet the following details:

- name and address of the UK payer of the interest
- date of the loan agreement
- amount of the loan
- due date(s) of the interest

Please also attach a **copy of the loan agreement**.

C.4 Royalties *See the Australia-Individual 2003 Notes for help with this part*

- Complete **columns (a) to (c)** below as appropriate, giving the information requested.
- If you have received payments of royalties with UK tax deducted, please also complete **Part D** to claim repayment.

For copyright royalties on literary, dramatic, musical or artistic works

- Enter in column **(a)** a full description of the royalties
- Enter in column **(b)** the date of the contract between you and the UK payer
- Enter in 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
- Enter in column **(b)** the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- Enter in 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

Enter details of any payments you have already received with UK tax taken off.

IMPORTANT: If

- the income is from a trust or estate
 - you have received a State Pension Deferral lump sum
- please read **Part D** of the **Australia-Individual 2003 Notes** for guidance on what you need to do.

Source of income <i>For example, State Pension lump sum.</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax taken off £

Remember to also complete and sign **Part F** below.

Totals

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Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

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

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number

UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

Nominee's reference number (if there is one) for you

Signature _____ (Now also complete and sign the declaration in **Part F** below)

Part F Declaration

- I am beneficially entitled to the income from the source(s) included in this form or otherwise meet the conditions for relief in the UK /Australia Double Taxation Convention
- The information I have given in this application/claim is correct and complete to the best of my knowledge and belief

'J' as appropriate

1. I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs if there is any change to the information that I have given in this form (See the Australia-Individual 2003 Notes).

If you want to work out the amount repayable, see the Australia-Individual 2003 Notes. Tick **2(a)** and write the amount in the box. If you want HM Revenue & Customs to work out the amount for you, tick **2(b)**.

2. I claim repayment of UK income tax and

- (a) I have worked out that the amount repayable to me is

£

or

- (b) I want HM Revenue & Customs to work out the amount repayable to me.

Signature _____ Date _____

For use by HM Revenue & Customs

Examined _____

Amount repaid £ _____ : _____

Authorised _____

Date stamp

Australia-Individual 2003 Notes

- Use these Notes to help you complete form **Australia-Individual 2003**
- If after reading these Notes you need further information, please contact **HM Revenue & Customs**, our address and phone number are in **Note 7**

1. Double taxation – being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in **both** countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with countries that include Australia. The precise conditions that apply to your income from the UK as a resident of Australia can be found in the text of the UK/Australia Double Taxation Convention.

2. Purpose of form Australia-Individual 2003

Form Australia-Individual 2003 enables you as a resident of Australia to apply under the United Kingdom/Australia Double Taxation Convention for relief at source from UK income tax on a **UK State Pension** and **UK-source pensions, purchased annuities, royalties and interest**. The form also provides for a claim to repayment of UK tax in cases where payments of the income have already been made with UK tax deducted.

3. Tax vouchers

Do not send tax vouchers with the completed form Australia-Individual 2003. Keep them safe in case they are needed later to support the claim. But if you have any doubt about how you have completed the form you can send the vouchers if you think it will help us.

If you receive a pension, please

- see note 8 'Completing the form Australia-Individual 2003'
- read the guidance about **Parts C.1** and **C.2** and the photocopy documents you may need to send

4. Residence in Australia

It is a condition of relief from UK income tax under the terms of United Kingdom/Australia Double Taxation Convention that the beneficial owner of the income is resident in Australia.

Holders of Australian Temporary Resident Visas - Important change from 1 July 2006

From 1 July 2006 Australia changed its law to exempt from Australian tax, with the exception of income from employment, the non-Australian income of individuals who are temporary residents of Australia.

Article 23(2) of the 2003 Convention between the UK and Australia provides that where an individual is exempt from tax by virtue of being a temporary resident of Australia, then the relief to be allowed under the Convention in the UK shall not apply to the extent that income or gains are exempt from tax in Australia.

This means that if you hold a Temporary Resident Visa, you are liable to UK income tax on your UK source income paid on or after 1 July 2006. UK income paid before that date will qualify for relief from UK tax under the UK/Australia Double Taxation Convention.

However you may be able to claim UK Allowances to set against your income. For more information

- go to the HM Revenue & Customs website at www.gov.uk and look for **double taxation** in the search facility
- contact **HM Revenue & Customs** at the address and phone number shown in note 7.

5. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

6. Where to send the completed form

Please send the completed form Australia-Individual 2003 to the **Australian Taxation Office** for the state in which you reside. If you are resident in Australia for the purposes of Australian tax, the Australian Taxation Office will certify the form and send it to HM Revenue & Customs.

7. Help or further information

If, after using these Notes you need help or more information,

- visit **www.gov.uk** and look for **double taxation** in the search facility
- phone HM Revenue & Customs + **44 135 535 9022** if calling from outside the UK, or **0300 200 3300** if calling from the UK
- or write to **HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS**

Please quote our reference number or your UK National Insurance Number whenever you contact us.

8. Completing the form Australia-Individual 2003

Use the following notes to help you complete **Parts A to F** of form Australia-Individual 2003.

Please

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the UK/Australia Double Taxation Convention
- give all the information requested and attach any supporting documents that are asked for, if you need more room, attach a separate sheet, please write your name and your HM Revenue & Customs reference number on each additional sheet

Part A: Personal details of claimant

Please give all the details asked for. If you have a tax adviser, include the tax adviser's details.

Part B: Questions

Tick the boxes that apply to you and give any additional information asked for.

Part C: Application for relief at source from UK income tax

As explained in these Notes, the UK/Australia Double Taxation Convention provides for

- no UK tax to be withheld from payments of **pensions** and **annuities**
- UK tax at 10% to be withheld from payments of **interest**
- UK tax at 5% to be withheld from payments of **royalties**

However, please see note 4 above about holders of **Australian Temporary Resident Visas**.

Give the details asked for in **Part C** to apply for relief at source from UK income tax on future payments of income. Relief at source may be available in cases where HM Revenue & Customs is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). We deal with each application on its merits. Where we cannot agree to allow relief at source or cannot arrange it, you can claim **repayment** of the UK tax taken off.

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 7, without delay, if there is any subsequent change to the information you have given on the form Australia-Individual 2003.

C.1: UK State Pension

The UK State Pension is a National Insurance benefit and is taxable, but usually paid without deduction of tax. If you receive a UK State Pension you can claim exemption from UK income tax under the UK/Australia Double Taxation Convention. Tick the 'UK State Pension' box in **Part C.1** of the form Australia-Individual 2003 and give the date payments began.

State Pension Deferral lump sum

If you have received a State Pension Deferral lump sum from which UK tax has been taken off, see **Part D** of these notes.

C.2: UK pensions and purchased annuities

Pensions (including the UK State Pension - see C.1 of these notes) and most annuities from the UK, paid to you as a resident of Australia, can be exempted from UK income tax. If UK income tax has been deducted from pension or annuity payments, this tax can be repaid to you in full.

If the pension and/or annuity is taxed under the PAYE (Pay As You Earn) system, any adjustment will go back to the **latest** of the following:

- the date on which you became resident in Australia for the purpose of that country's tax
- the date payments of the income began
- the earliest UK tax year which remains in date for claiming repayment of UK income tax

Please send with your form Australia-Individual 2003 a photocopy of the latest P60 that you have received from the payer of your pension. This will help us make the adjustment.

C.3: UK Interest

UK source interest can be paid to you with 10% tax deducted. Any UK tax in excess of 10% that has been deducted can be repaid to you.

Interest from securities

UK tax is deducted from interest on loan stocks issued by

- companies which are **not quoted** on the Stock Exchange
- local authorities

We may be able to arrange for interest on these stocks to be paid with tax deducted at **10%**, as explained in this note.

Interest from the following UK sources is paid with no UK tax deducted, so there is no need to apply for relief from UK tax at source. Please **do not** enter in **Part C2** of form Australia-Individual 2003

- interest from company loan stocks quoted on the Stock Exchange (paid automatically without deduction of UK tax)
- interest from UK government securities (paid automatically without deduction of UK tax)

Additionally, some UK banks and building societies operate a scheme for payment of interest without deduction of UK tax to non-residents. Ask your UK bank or building society for information. HM Revenue & Customs cannot arrange for payment of bank or building society interest with no UK tax deducted, so again, please do not enter such interest in **Part C2** of form Australia-Individual 2003.

If you have already received any interest with UK tax deducted, you may claim **repayment** of the tax **in excess of 10%**.

Other interest

Where interest is payable on a loan to a UK resident individual or company, **please attach a copy of the loan agreement** to the form Australia-Individual 2003.

C.4: Royalties

Most UK source royalties can be paid to you with a rate of 5% tax deducted. Any UK tax in excess of 5% that has been deducted can be repaid to you.

The Double Taxation Convention allows relief only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product.

Copyright royalties for literary, dramatic, musical or artistic works

If you are **not** the originator but have acquired the rights, please attach to the form Australia-Individual 2003 a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help us to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

Other royalties

Please attach to the form Australia-Individual 2003 a copy of the licence agreement between **you** and the **UK payer** of the royalties. If you are **not** the originator of the product giving rise to the royalties but have acquired the rights, please also attach a copy of the licence, contract or assignment under which you have acquired the UK rights.

Part D: Claim for repayment of UK income tax

Interest and royalties

As explained in these notes, the UK/Australia Double Taxation Convention provides for a reduced rate of UK tax to be withheld from payments of interest and royalties. If you have received interest or royalty payments from which UK tax has been taken off, you may claim repayment of some of the UK tax. Enter the details asked for in **Part D**.

Income from a trust or estate

- If you receive payments from a trust or estate, write the name of the trust or estate in the **source of income** box in **Part D**.
- If you have received a payment from a **discretionary trust**, write both the name of the trust and its UK tax reference number in the **source of income** box in **Part D**. HM Revenue & Customs will 'look through' to the income received by the trustees and work out the repayment due to you. It is likely that you will only be entitled to some of the amount shown as tax credit at the rate applicable to trusts in box 7.2 of the **Statement of income from trusts, R185 (Trust Income)**, given to you by the trustees.

State Pension Deferral lump sum

If you have received a State Pension Deferral lump sum from which UK tax has been taken off

- fill in **Part C.1** to claim exemption from UK income tax for payments of the State Pension
- enter in **Part D** the amount of the lump sum and the amount of tax taken off

Please send with your form Australia-Individual 2003 a **photocopy of the notification of the lump sum award** that you received from The Pension Service. This will help us make the repayment.

Part E: Payment to a nominee

You should only complete **Part E** if you want HM Revenue & Customs to make any repayment to a bank, building society, tax adviser or other person on your behalf. If you want the repayment to be credited to a bank or building society account, the account holder's name must be the same as the name of the person entitled to receive the repayment. We will send the repayment by post so you will need to give the full postal address and other details asked for on the form.

If you want repayment to be made to your tax adviser, please give the reference number (if any) that the tax adviser uses in correspondence with you.

You must also complete and sign the declaration at **Part F** if you sign the authorisation in **Part E**.

Part F: Declaration

You must sign the form Australia-Individual 2003 personally in **Part F**.

You may claim on behalf of

- an unmarried minor (someone under the age of 18)
- a mentally incapacitated person
- someone who has died

Claims should normally be made by

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who has died (the claim will relate to income up to the date of death only)

Ask HM Revenue & Customs if you are in any doubt about whether you are the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you are claiming.

Working out for yourself the amount of tax repayable

If you have received **interest** or **royalty** payments from which UK tax has been deducted, you may claim repayment of some of the UK tax. As explained in these Notes, the UK/Australia Double Taxation Convention provides for UK tax to be withheld at the reduced rates of

- **10%** from **interest** payments
- **5%** from **royalty** payments

Please see the **instructions** below. If you do not wish to work out the repayment and do not enter an amount in **Part F2(a)** of the form Australia-Individual 2003, HM Revenue & Customs will work out any repayment due.

Instructions

You may use the boxes below to work out the amount of any repayment of tax on UK **interest** or **royalty** payments.

- | | Income | UK tax |
|---|------------|------------|
| • Enter in box 1 the amount of income before deduction of UK tax and in box 2 the amount of UK tax deducted (take these figures from the totals boxes in Part D of the form Australia-Individual 2003) | 1 £ | 2 £ |
| • If the income is interest , calculate 10% of the total amount of interest (in box 1) and enter the result in box 3 . | | 3 £ |
| • If the income is royalties , calculate 5% of the total amount of royalties (in box 1) and enter the result in box 3 . | | |
| • Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4 | | 4 £ |
| • Finally, take the amount you have shown in box 4 and enter it on the form Australia-Individual 2003 at Part F2(a). This is the amount repayable to you. | | |

NOTE: If you claim repayment of tax deducted from both interest and royalties, you will need to work out the amounts separately. Use the boxes above as a guide. Add together the tax repayable for the interest and for the royalties, then enter the grand total in **Part F2(a)** of the form.

Privacy and Data Protection

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits, to

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. Further information can be found on our website, www.gov.uk