



# Application for a reduced tax payment

**Issued by**

Charities, Savings and International 1  
HM Revenue and Customs  
BX9 1AU

Phone (0044) (0) 3000 547 395

## When to use this form

Use this form to apply for a reduced tax payment if you are a non-UK resident entertainer or sportsperson and are due to perform in the UK. You **must** make this application at least 30 days before you are due to receive payment for your engagements or performances.

## Previous applications

If you have previously applied for a reduced tax payment for an engagement earlier in this tax year (the UK tax year runs from 6 April to 5 April the following year) enter the reference number we gave you in the box below. You can find this number on correspondence you received about your previous application.

## Artiste(s) details

<p><b>1 Name</b></p> <input type="text"/>	<p><b>5 Country of residence</b></p> <input type="text"/>
<p><b>2 Professional name</b></p> <input type="text"/>	<p><b>6 Nationality</b></p> <input type="text"/>
<p><b>3 Date of birth DD MM YYYY</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p><b>7 Profession</b></p> <input type="text"/>
<p><b>4 Address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	<p><b>8 Date of arrival in the UK DD MM YYYY</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<p><b>9 Date of first performance DD MM YYYY</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<p><b>10 Date of departure from the UK DD MM YYYY</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**11** If this application is for a group or a company, we need to know the name, nationality and country of residence of each individual performer. If you run out of space, please continue on a separate sheet of paper and attach it to your application.

Name	Nationality	Country of residence

## Your income

**12 Please tell us details of all income provided to you for the period covered by this application**

We need to know your total income from all UK engagements. You should also include income from:

- merchandising
- TV or radio rights
- sponsorship
- any tour support income

If you are not due to be paid on the date of the engagement, enter the actual date you will be paid in column 2. If someone is paying expenses for you on your behalf or you have been paid an amount to cover expenses, please tell us this amount in column 6 and the type of expenses in column 7. If you run out of space, please continue on a separate sheet of paper and attach it to your application.

1 Date of engagement	2 Date payment due	3 Venue name and address	4 Name and address of payer, if different from venue	5 Fee payable to you	6 Amount of expenses paid on your behalf	7 Type of expenses

**13 Add the amounts in columns 5 and 6 to give your total UK income**

£           .

# Your expenses

**14 Please tell us details of all expenses incurred by you in relation to your UK engagements**

For example:

- commissions or agent fees
- air fares
- travel within the UK
- accommodation and subsistence
- equipment rental
- salaries and fees paid to accompanying musicians, technicians and crew members

You should also include any business related expenses paid on your behalf if you have also included them at point 12 'Your income'. If the UK engagements are part of a wider tour, such as European or world tour, please enclose a full tour itinerary with this application. In column 2, show how you have worked out the common expenditure applicable to the UK. If you run out of space, please continue on a separate sheet of paper and attach it to your application.

1 Description	2 Method of calculation	3 Amount

**15 Add the amounts in column 3 together to give your total expenses**

£           .

**16 UK net receipts (box 13 minus box 15)**

This is the amount of 'profit' for tax purposes. If more than one person is sharing the profit, please show on a separate sheet of paper how the profit is apportioned

£           .

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## Engagement contracts and agreements

Please enclose copies of all relevant contracts and agreements and any accompanying riders with your application. **If you do not provide these your application may be delayed or possibly refused.**

17 If you are unable to provide copies of contracts and/or agreements, please tell us why in the box below


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## Your signature

<b>Name</b> <input type="text"/>	<b>Address</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small> <input type="text"/>
<b>Signature</b> <input type="text"/>	<b>Phone number</b> We may need to contact you for more information to support your application - please include international dialling code <input type="text"/>
<b>Date</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<b>Capacity in which signed</b> For example, artiste, agent, manager <input type="text"/>	

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## What to do now

Please send your completed application form and any supporting documents to the address on page 1. For more information on making an application for a reduced tax payment, go to [www.gov.uk/guidance/pay-tax-in-the-uk-as-a-foreign-performer](http://www.gov.uk/guidance/pay-tax-in-the-uk-as-a-foreign-performer)