

Double Taxation treaty relief**APPLICATION for relief at source from United Kingdom income tax and
CLAIM to repayment of United Kingdom income tax**

For use by an INDIVIDUAL resident of a country with which the UK has a double taxation treaty that provides for relief from UK income tax on pensions, purchased annuities, interest or royalties arising in the UK. (Specific forms are available for residents of certain countries - please see www.hmrc.gov.uk/cnr)

Please

- use the **DT/Individual Notes** to help you fill in this form
- give all the details asked for in the form and sign the **declaration** in Part F
- send the form to the **taxation authorities of your country of residence**. See note 4 in the DT/Individual Notes.

If you need help or more information, please write to **HM Revenue & Customs - Centre for Non-Residents**, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD. Or phone us between 07.30 and 17.00, Monday to Friday: + **44 151 210 2222** if calling from outside the UK, or **0845 070 0040** if calling from the UK.

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 DT/Individual 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 tax reference number in your country of residence

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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 '✓' here **For use by the taxation authorities in the country of residence**

Please complete this part and add your official stamp. You may wish to take a copy of the form for your records. If your procedure is to send the form direct to the UK taxation authority, the address to which to send it is HM Revenue & Customs - Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD

I certify that _____

is resident in _____ within the meaning of the double taxation treaty between the United Kingdom and this country

'✓' if appropriate

- and subject to this country's tax on the income shown in this form
- and subject to this country's tax on the income shown in this form by reference to the amount of £ _____ remitted to this country.

Signature _____ Date _____

Official Stamp

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Part B Please answer the following questions**1** In which country are you resident for tax purposes?**2** Have you always lived in that country?Yes No

'✓' where appropriate

If 'No', on what date did you

- begin to live there permanently?

Day

Month

Year

- become liable to pay tax there?

Day

Month

Year

3 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 4**, then question 6.
- more than four years ago, answer **question 5**.

4 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 6.**5** Have you been in the UK during the past four years for

- 183 days or more in any one tax year?

Yes No

- 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.

6 Have you been not resident for tax purposes in the country you have shown in answer to question 1 in any one of that country's previous four tax years?Yes No

If 'Yes', give full details on a separate sheet.

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 No

If 'Yes', give full details on a separate sheet.

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 are including on this form?Yes No

If 'Yes', attach a separate sheet, giving details of

- the benefits you receive and
- the legislation in your country of residence that grants the benefits.

9 Do the tax authorities in your country of residence tax you only on the amount you remit to or receive there? If 'Yes', answer question 10.Yes No **10** Do you remit to your country of residence **all** of the income from the source(s) that you show in this form?Yes No

If 'No', how much of the income, if any, do you remit? (If none, enter 'none'.)

£

Part C 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.
- Remember to tick box 1 in **Part F**.

C.1 UK State Pension or Incapacity Benefit

See the *DT/Individual Notes* for help with this part

If you receive a UK State Pension or UK Incapacity Benefit, please '✓' and enter the date on which payments began.

UK State Pension Date on which payments began

UK Incapacity Benefit Date on which payments began

C.2 Work pensions and/or purchased annuities

See the *DT/Individual Notes* for help with this part

Please enter full details of your work pension(s) and/or any purchased annuities below.

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

C.3 Interest

See the *DT/Individual Notes* for help with this part

Please do **not** show **bank** or **building society** interest here. The Centre for Non-Residents 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 security is registered	Registrar's account number or reference	Payable date(s)

If you receive interest from privately arranged loans, please see the **DT/Individual Notes** about Part C.3.

C.4 Royalties

See the *DT/Individual Notes* for help with this part

- Answer the question below, then complete columns (a) to (c) as appropriate, giving the information requested.
- For repayment of tax already deducted please use **Part D**.

Are you the originator of the work or product that has been licensed to the UK? If ' No ', please attach a copy of the licence, contract or assignment under which you acquired from the originator the rights sub-licensed to the UK payer.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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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) 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 UK income tax taken off payments already received

- If you have already received payments of income with UK income tax taken off, please give details below. Remember to tick box 2(a) or (b) in **Part F** to claim repayment of the UK income tax due to you under the DT treaty.
- Do not include in Part D any **pension or annuity** from which UK tax has been taken off under **PAYE** (Pay As You Earn). The Centre for Non-Residents will arrange any refund due to you of tax taken off under PAYE.
- If you claim repayment of tax on income from a trust or estate, see the **DT/Individual Notes**.

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax taken off £
Totals			

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 double taxation treaty between the UK and my country of residence.
- The information I have given in this application/claim is correct and complete to the best of my knowledge and belief.

as appropriate

- 1.** I apply for relief at source from UK income tax and undertake to tell the Centre for Non-Residents if there is any change to the information that I have given in this form. (See the DT/Individual Notes about Part C.)

If you want to **work out** the amount repayable, see the **DT/Individual Notes**. Tick 2(a) and write the amount in the box.

If you want the Centre for Non-Residents to work out the amount for you, tick 2(b).

2 I claim repayment of UK income tax and

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

£

or

- (b)** want the Centre for Non-Residents to work out the amount repayable to me.

Signature _____

Date _____

For official use by HM Revenue & Customs

Examined _____

Amount repaid £ _____ :

Authorised _____

CNR Date stamp

DT/Individual Notes

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 a large number of countries. The precise conditions that will apply to your income from the UK can be found in the text of the treaty between the UK and your country of residence. The conditions vary from treaty to treaty.

HM Revenue & Customs - Centre for Non-Residents publishes the **Digest of Double Taxation Treaties** which contains a summary of the relief available under each DT treaty. The Digest is available electronically from www.hmrc.gov.uk/cnr or on paper from the address in Note 6.

2. Purpose of the form DT/Individual

Form **DT/Individual** enables you to apply under the DT treaty between the UK and your country of residence for relief at source from UK income tax on pensions, purchased annuities, royalties and interest paid from sources in the UK. The form also provides for a claim to repayment of UK tax where payments of the income have already been made to you with UK tax taken off.

'Country-specific' double taxation relief claim forms are available for residents of certain countries. Please see www.hmrc.gov.uk/cnr for more information or contact the Centre for Non-Residents at the address in Note 6.

3. Tax vouchers

There is no need to send tax vouchers with your completed form DT/Individual, but you should keep them safe in case they are needed later to support your claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us.

4. Certification of the form by the taxation authorities of your country of residence

A requirement for relief under a DT treaty is that the taxation authorities of your country of residence regard you as resident there for the purpose of that country's taxation. Some DT treaties also require that you must be 'subject to tax' (this usually means that you must actually pay tax on the income in question) in your country of residence before you can get relief from UK tax. See the Digest of Double Taxation Treaties for information about your country of residence.

Please send the completed form DT/Individual to the taxation authorities of your country of residence. By doing this, you are consenting to the taxation authorities of your country of residence certifying to HM Revenue & Customs that you are a resident of that country within the meaning of the DT treaty between the UK and that country.

The taxation authorities of your country of residence will then either

- send the certified form direct to the Centre for Non-Residents, or
- return the form to you to send to the Centre for Non-Residents, at the address in Note 6.

In some cases, the taxation authorities may not wish to stamp and sign the form DT/Individual. If so, please ask them to provide a separate 'stand alone' certificate to confirm that you are resident for tax purposes in that country within the meaning of the DT treaty with the UK.

5. Confidentiality

All the information that you provide to the Centre for Non-Residents is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

6. Help or further information

If, after using these Notes and the Digest of Double Taxation Treaties you need help or more information, please

- phone the Centre for Non-Residents between 07.30 and 17.00 Monday to Friday
+ 44 151 210 2222 if calling from outside the UK, or 0845 070 0040 if calling from the UK
- or write to **HM Revenue & Customs, Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.**

Please quote your Centre for Non-Residents reference number (for example '99/A/123456') whenever you contact us.

7. Completing the form DT/Individual

Use the following notes to help you complete **Parts A to F** of form DT/Individual. You may also find it useful to refer to the Digest of Double Taxation Treaties. Please

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the DT treaty between the UK and your country of residence
- 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 Centre for Non-Residents 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, please 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's DT treaties with other countries may provide for

- no UK tax to be withheld from payments of **pensions** and **annuities**, or
- no UK tax to be withheld, or a reduced rate of UK tax to be withheld, from payments of **interest** and **royalties**.

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 the Centre for Non-Residents 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 part or all of the UK tax taken off, as appropriate.

If relief at source is granted, please tell the Centre for Non-Residents at the address in Note 6, without delay, if there is any subsequent change to the information you have given on the form DT/Individual.

Part C.1: UK State retirement pension or Incapacity Benefit

State retirement pension

A State retirement pension is a National Insurance benefit and is taxable, but usually paid without deduction of tax. Exemption from UK tax under the pensions article of the DT treaty may be available, except where the article restricts relief to pensions which 'are paid in consideration of past employment'. If it does, you may be able to get exemption from UK tax under the 'other income' article if there is one. If there is no 'other income' article, you cannot claim exemption under the treaty from UK income tax on your State retirement pension.

See the 'notes' column of the **Digest of Double Taxation Treaties** to find out if exemption from UK tax is available under the treaty with your country of residence. If it is, tick the 'UK State retirement pension' box in **Part C.1** of the form DT/Individual and give the date payments began.

Incapacity Benefit

Like the state retirement pension, Incapacity Benefit is taxable but is paid without deduction of tax. If you receive Incapacity Benefit you may be able to claim exemption from UK income tax under the DT treaty with your country of residence. See the 'notes' column of the **Digest of Double Taxation Treaties** to find out if exemption from UK tax is available. If it is, tick the 'UK Incapacity Benefit' box in **Part C.1** of the form DT/Individual and give the date payments began.

Part C.2: UK pensions and purchased annuities

Enter details in Part C.2 if you receive a pension or purchased annuity from the UK. Most DT treaties provide for pensions and purchased annuities from the UK to be paid to a resident of the other country without UK tax taken off. The Digest of Double Taxation Treaties gives information about whether relief from UK tax is available and if there are any special rules.

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

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

It will help us to make the adjustment if you send with your form DT/Individual a photocopy of the latest **P60** that you have received from the payer of the pension.

'Government' pensions

Many, but not all, treaties have special rules that apply if the pension is paid for service to the UK government or a local authority. Under many treaties the UK will retain **primary** taxing rights over a 'government' pension.

- The Digest of Double Taxation Treaties will help you to decide if relief from UK tax is available on your 'government' pension.

If these rules mean that your pension will be taxed in the UK, you may be able to claim UK personal allowances, provided that you satisfy certain conditions. Details are in booklet **IR20 'Residents and non-residents'**. If you have any questions or wish to make a claim, please contact

- **For pensions paid for service to a UK local authority:**
Centre for Non-Residents at the address in Note 6.
- **For pensions paid for service to the UK Government:**
HM Revenue & Customs South Wales Area MU2, Ty Glas, Llanishen, Cardiff, Wales CF14 5YA.
Phone + 44 2920 501290 if calling from outside the UK, or 0845 300 3949 if calling from the UK.

Part C.3: UK Interest

Depending on the terms of the DT treaty between the UK and your country of residence, interest may be taxed at a 'nil' rate or (for example) a rate of 10%. The rate is laid down in the text of the appropriate DT treaty. Some treaties do not provide any relief for interest. You can find out what relief may be available by looking at the entry for your country of residence in the Digest of Double Taxation Treaties.

Interest from securities

If relief is available under the DT treaty, enter in Part C3 of the form UK interest with UK tax taken off. This may include interest from

- loan stocks that are **not quoted** on the Stock Exchange
- loan stocks issued by UK local authorities.

We may be able to arrange for relief from UK tax at source interest on these stocks.

There is no need to show in Part C3 of the form any interest from

- loan stocks that are **quoted** on the Stock Exchange (a quoted Eurobond)
- UK government securities ('gilts')

as these are paid without UK tax taken off.

Interest on bank and building society accounts

Some UK banks and building societies operate a scheme for payment of interest without tax taken off to non-residents. Ask your UK bank or building society for information. **The Centre for Non-Residents cannot arrange for payment of bank or building society interest with no UK tax taken off.** Please do not enter bank or building society interest in Part C3. If you have already received interest with UK tax taken off, enter the details in **Part D** of the form to claim repayment of some or all the tax taken off.

Other interest

If you receive interest from a loan that you have made to a UK resident individual or company privately, please give the following details on a separate sheet

- 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.

Where interest is payable on a loan to a UK resident company, the Centre for Non-Residents routinely asks the UK Tax Office dealing with the tax affairs of the payer of the interest for a report. We can do this before we receive the certified form DT/Individual from the taxation authorities of your country of residence if you send us

- a copy of the loan agreement(s) and
- an advance copy of the completed form DT/Individual.

The Centre for Non-Residents cannot finalise matters until we have received a satisfactory certified form DT/Individual.

Part C.4: UK Royalties

Depending on the terms of the DT treaty between the UK and your country of residence, royalties may be taxed at a 'nil' rate or (for example) a rate of 10%. The rate is laid down in the text of the appropriate DT treaty. Some treaties do not provide for any relief for royalties. You can find out what relief may be available by looking at the entry for your country of residence in the Digest of Double Taxation Treaties.

Many DT treaties allow relief only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product. But there are some treaties where subjection to tax on the income in the country of residence is the condition for relief from UK tax.

Copyright royalties for literary, dramatic, musical or artistic works

If you are **not** the originator but have acquired the rights from someone else, please attach to the form DT/Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help the Centre for Non-Residents to check that the beneficial ownership condition in the Double Taxation treaty is satisfied.

Other royalties

Please attach to the form DT/Individual 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

As explained in these Notes, the UK's DT treaties with other countries may provide for either

- no UK tax to be withheld, or
- a reduced rate of UK tax to be withheld

from payments of **interest** or **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. Please give 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. Depending on the terms of the DT treaty between the UK and your country of residence the Centre for Non-Residents will

- pay all 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 **or**
- '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.

Part E: Payment to a nominee

You should only complete **Part E** if you want the Centre for Non-Residents 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 DT/Individual personally in **Part F**.

You may claim on behalf of

- an unmarried minor (someone under the age of 18), or
- a mentally incapacitated person, or
- 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 the Centre for Non-Residents 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 claim repayment and want to work out the amount due to you, the steps below show you how. Follow the appropriate steps, together with the information in the **Digest of Double Taxation Treaties**.
- If you do not wish to work out the repayment and do not enter an amount in **Part F.2(a)** of the form DT/Individual, the Centre for Non-Residents will work out any repayment that is due to you.
- If you receive income from a **discretionary trust**, do not complete these steps. Please see the **DT/Individual Notes about Part D**, which tell you about from a discretionary trust.

Step One: Enter in box 1 the amount of income before UK tax and in box 2 the amount of UK tax taken off. Take these figures from the totals boxes in **Part D** of the form DT/Individual.

Income before tax		UK income tax	
1	£	2	£

Step Two: Using the **Digest of Double Taxation Treaties**, find your **COUNTRY** of residence and the column for the source of income, **INTEREST** or **ROYALTIES**.

- If the entry shows 'Full relief', the full amount of UK tax taken off from the income is repayable to you.
- But if the entry shows a percentage rate (for example, 10%) then follow **Steps Three and Four** to work out the amount repayable to you.

Step Three: Calculate the appropriate percentage rate of the total amount of income (in box 1) and enter the result in box 3

3	£
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For example, the box 1 figure is £100.00 and the rate shown in the Digest of Double Taxation Treaties is 10%. So, 10% of £100.00 = £10.00 in box 3.

Step Four: Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4.

4	£
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Step Five: Finally, take the amount you have shown in box 4 and enter it on the form DT/Individual at **Part F.2(a)**. This is the amount of UK income tax repayable to you.

NOTE: If you claim repayment of UK income tax taken off 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 F.2(a)** of form DT/Individual.

Reclaiming the reduced rate of UK income tax withheld, where appropriate

The UK's DT treaty with your country of residence may provide for a reduced rate of UK income tax (for example 10%) to be withheld from payments of interest and/or royalties. The reduced rate, if there is one, is shown in the Digest of Double Taxation Treaties, in the entry for your country of residence. You may be able to reclaim some or all of this UK income tax (the amount you have entered in box 3 above if you have worked out the repayment) if you are entitled to UK Allowances. You are entitled to UK Allowances if, for example, you are a Commonwealth citizen or a national of a state within the European Economic Area.

If you want further information about UK Allowances and how to claim them, please contact the Centre for Non-Residents. The address and phone number are in Note 6. Or see our website www.hmrc.gov.uk/cnr

Our service commitment to you

HM Revenue & Customs are committed to serving your needs well by

Acting fairly and impartially

We

- treat your affairs in strict confidence, within the law
- want you to pay or receive only the right amount due.

Communicating effectively with you

We aim to provide

- clear and simple forms and guidance
- accurate and complete information in a helpful and appropriate way.

Providing good quality service

We aim to

- handle your affairs promptly and accurately
- be accessible in ways that are convenient to you
- keep your costs to the minimum necessary
- take reasonable steps to meet special needs
- be courteous and professional.

Taking responsibility for our service

- We publish annually our customer service aims and achievements.
- If you wish to comment, or make a complaint, we want to hear from you so we can improve our service. We advise you how to do this.

We can provide better service if you help us by

- keeping accurate and up to date records
- letting us know if your personal/business circumstances change
- giving us correct and complete information when we ask for it
- paying on time what you should pay.

Further information on customer service is available at HM Revenue & Customs local offices, set out in our Charters and Codes of Practice.

Privacy and Data Protection

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification to the Data Protection Commissioner, 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, or
- 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so.

These notes are for guidance only and reflect the UK tax position at the time of writing. They do not affect any rights of appeal.

December 2005

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