

Claim by a person not resident and/or not ordinarily resident in the United Kingdom for repayment of United Kingdom income tax deducted from

- **Interest on UK Government securities Free of Tax to Residents Abroad ('FOTRAs')**
- **Dividends/interest from sources outside the UK ('Foreign dividends')**

The conditions for repayment of UK income tax are:

For 'FOTRAs'

- Individuals must be the beneficial owner of the securities and not ordinarily resident in the UK
- Other claimants must be the beneficial owner of the securities and not resident in the UK.

For foreign dividends

- All claimants must be not resident in the UK and entitled to the income derived from the securities.

Please

- answer the appropriate **questions** below, putting a '√' in the box and giving any other details asked for
- enter **details of the income** overleaf
- sign the **declaration** overleaf
- attach the original tax voucher for each item that you include in the claim
- attach a separate sheet if you need more room
- send the completed form with the tax vouchers to
Inland Revenue - Centre for Non-Residents
Fitz Roy House, PO Box 46
Nottingham
England NG2 1BD

Person making the claim *Use CAPITAL letters*

Full name

Full address (registered address if a corporation)

If you have a **tax adviser**, please enter the tax adviser's full name and address

Tax adviser's telephone number and reference:

If you need to contact the Centre for Non-Residents, please call us on **0845 070 0040** (+44 151 210 2222 if calling from outside the UK) during UK office hours, Monday to Friday. Or you can write to us at the above address.

Part 1 Questions

1.1 All claimants

Is this your/the corporation's/the concern's first claim on form A1?

No **Yes**

1.2 Individuals only

Have you ever made a claim or return of income for the purpose of UK income tax?

No **Yes**

If **YES** give

- the name of the UK Tax Office and the reference number, or
- (on a separate sheet) your last private address and the name and address of your last business or employer in the UK.

Have you ever lived in the UK? If **YES**,

- please give the date of your departure to live or work abroad.

No **Yes**

D	M	Y
---	---	---

- give your **UK National Insurance Number**, if you have one.

--	--	--	--	--

Have you been in the UK during the past four years for as much as

3 months a year on average?

6 months in any one tax year?

No **Yes**

If **either answer is YES**, give brief details on a separate sheet.

1.3 Corporations/other concerns only

If the claimant is a corporation,

- in which country is it centrally managed and controlled?
- what was the place and date of incorporation?

If the claimant is an unincorporated concern,

- under which country's law is it organised?
- what was the place and date of creation/formation?
- describe briefly the nature of the concern
for example pension fund, investment fund, discretionary trust.

Part 2 Details of income

- Enter full details of the sources of income for which you are claiming repayment of UK income tax.
- Use a separate sheet if necessary, but include the totals from that sheet in the 'Totals' boxes below.
- Remember to attach the tax vouchers.**

Amount and full description of security	Due date of interest/dividend	Name (or names) in which the securities are registered. <i>For bearer securities, write "Bearer"</i>	Date bought	If sold, date of sale or write 'still held'	Amount of income before deduction of UK tax		Amount of UK income tax deducted	
					£		£	
Totals								

Part 3 Declaration

I declare that

1 to the best of my knowledge and belief all the details given in this form are correct **and**

(✓ as appropriate)

2 a I/the corporation/concern was the absolute owner of the securities shown above and was entitled to the income amounting to £

2 b I/the corporation/concern was beneficially entitled under a trust to the income amounting to £ from the securities shown above

3 at the due date of each interest or dividend payment included in the claim, the security from which the payment was derived has been owned by me/the corporation/concern or held for my/the corporation's/concern's benefit continuously since the date the previous interest or dividend was due or the date shown in the fourth column above, if later.

I claim repayment of £

Please make repayment to
(✓ as appropriate)

- me/the corporation/concern direct
- the bank or other person shown aside.

Name and full postal address of bank or other person to whom you wish repayment to be made.

Account/reference number, if any

Signature of claimant, or on behalf of corporation/concern _____ **Date** _____

If you sign for a corporation/concern, please say in what capacity you are signing _____

For the use of the UK Inland Revenue only

Pay Claimant Bank or other person for claimant

£

Up to _____ Examined _____ Authorised _____

United Kingdom Government FOTRA ('Free Of Tax to Residents Abroad') securities

Interest payments on UK Government securities issued on FOTRA ('Free Of Tax to Residents Abroad') terms are exempt from UK income tax where the beneficial owner of the security is not ordinarily resident (if a company, not resident) in the UK.

Interest payments made on or after 6 April 1998

Two important changes apply from 6 April 1998. From that date

- **all** UK Government securities have FOTRA status, irrespective of the terms of issue of the security
and
- interest payments on holdings of **all registered** gilts will generally be made without deduction of UK tax, unless the account holder has asked the Bank of England to deduct tax.

If tax has been deducted from an interest payment on a FOTRA security, the beneficial owner may use **form A1** to claim repayment of the tax.

Interest payments made before 6 April 1998

Before 6 April 1998, FOTRA status applied only to **certain** UK Government securities. This is an important point to remember if you use form A1 to claim repayment of tax deducted from interest payments made before 6 April 1998.

The lists on the next page give details of

- FOTRA securities that were in issue at 5 April 1998
and
- FOTRA securities repaid during the previous two years.

Further information about FOTRA securities

Claims on form A1 are dealt with by **Inland Revenue - Centre for Non-Residents**. The address and phone number for enquiries are shown on the form A1. For technical information about FOTRA securities, please call 0115 974 2053 (+ 44 115 974 2053 if calling from outside the UK).

Privacy and Data Protection

The Inland Revenue 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 the Inland Revenue unless the law permits us to do so.

UK Government FOTRA securities in issue at 5 April 1998

Security	Date(s) for repayment
9% Conversion Stock 2000	3 March 2000
9% Conversion Stock 2011	12 July 2011
9½% Conversion Stock 2001	12 July 2001
9¾% Conversion Stock 2003	7 May 2003
Floating Rate Treasury Stock 1999	9 March 1999
Floating Rate Treasury Stock 2001	8 July 2001
2½% Index Linked Treasury Stock 2024	Not later than 17 July 2024
4⅛% Index Linked Treasury Stock 2030	22 July 2030
4¾% Index Linked Treasury Stock 2004	21 October 2004
4⅝% Index Linked Treasury Stock 1998	27 April 1998
5½% Treasury Stock 2008/12	10 September 2008 to 10 September 2012
6% Treasury Stock 1999	10 August 1999
6% Treasury Stock 2028	7 December 2028
6¼% Treasury Stock 2010	25 November 2010
6½% Treasury Stock 2003	7 December 2003
6¾% Treasury Loan 2004	26 November 2004
7% Treasury Stock 2001	6 November 2001
7% Treasury Stock 2002	7 June 2002
7¼ Treasury Stock 2007	7 December 2007
7½% Treasury Stock 2006	7 December 2006
7¾% Treasury Stock 2006	8 September 2006
7¾% Treasury Loan 2012/15	26 January 2012 to 26 January 2015
8% Treasury Stock 2000	7 December 2000
8% Treasury Loan 2002/06	5 October 2002 to 5 October 2006
8% Treasury Stock 2003	10 June 2003
8% Treasury Stock 2013	27 September 2013
8% Treasury Stock 2015	7 December 2015
8% Treasury Stock 2021	7 June 2021
8½% Treasury Loan 2000	28 January 2000
8½% Treasury Stock 2005	7 December 2005
8½% Treasury Loan 2007	16 July 2007
8¾% Treasury Loan 2017	25 August 2017
9% Treasury Loan 2008	13 October 2008
9% Treasury Stock 2012	6 August 2012
9½% Treasury Loan 1999	15 January 1999
15½% Treasury Loan 1998	30 September 1998
3½% War Loan	

FOTRA securities repaid between 6 April 1996 and 5 April 1998

Security	Date repaid
15¼% Treasury Loan 1996	3 May 1996
13¼% Exchequer Stock 1996	15 May 1996
6¾% Treasury Loan 1995/98	1 November 1996
13¼% Treasury Loan 1997	22 January 1997
8¾% Treasury Loan 1997	1 September 1997
7% Treasury Convertible Stock 1997	6 August 1997
7¼% Treasury Stock 1998	30 March 1998

Lists prepared in September 1998.