

**Application for an annuity (not taxed under PAYE) to be paid without
tax being deducted**

If you are not resident in the United Kingdom (UK) you are normally taxable on sources of UK income. This means tax should be deducted from your annuity shown below. **But**, you can claim to have your annuity paid without tax deducted if you meet **all** of the following conditions:

- you are not resident in the UK
- you are entitled to claim UK personal tax allowances
- your total UK income is less than your UK personal tax allowances.

The amount of your tax allowances is effectively the amount of income you can have before you pay tax - your 'tax free income'. Find out if you are entitled to UK tax allowances on Page 2. If you are entitled, complete Pages 3 and 4.

If you are not sure about your UK residence status or if you need advice about filling in this form, please contact the Centre for Non-Residents (CNR). You can telephone **0151 210 2222** or e-mail us through our website at www.hmrc.gov.uk/cnr

Annuity details**Life office to complete**Annuitant's title *please ✓ one*Mr Mrs Miss Ms Annuitant's full name *(use capital letters)*Name and address of the company or society
paying the annuity

Name
Address
Postcode

Life office reference

Annuity number

Full amount of the annuity

£ Less capital element *(if purchased life annuity)*£

Full annual taxable amount

£

Date first installment payable

 / /

Notes for the person receiving the annuity

If you are not resident in the UK you can claim UK personal allowances if you are *one* of the following

- You are a Commonwealth citizen (which includes a British citizen).
- You are a citizen of a state within the European Economic Area (EEA), that is

Austria	Latvia
Belgium	Liechtenstein
Cyprus	Lithuania
Czech Republic	Luxembourg
Denmark	Malta
Estonia	Netherlands
Finland	Norway
France	Poland
Germany	Portugal
Greece	Slovakia
Hungary	Slovenia
Iceland	Spain
Ireland	Sweden
Italy	United Kingdom

- You are, or have been, employed in the service of the British Crown.
- You are employed in the service of any UK missionary society.
- You are employed in the service of any state under the protection of Her Majesty.
- You are resident in the Isle of Man or the Channel Islands.
- You have previously resided in the UK and are now resident abroad for the sake of your health, or the health of a member of your family living with you.
- You are a widow, widower or surviving civil partner whose late spouse or civil partner was employed in the service of the British Crown.

- You belong to one of the following three groups

Group 1

You are a national of Bulgaria or Israel.

Group 2

You are a national *and* a resident of

Argentina	Philippines
Azerbaijan	Romania
Belarus	Russian Federation
Bolivia	Serbia
Bosnia & Herzegovina	Sudan
China	Switzerland
Croatia	Taiwan
Egypt	Tajikistan
Indonesia	Thailand
Ivory Coast (Cote D'Ivoire)	Tunisia
Japan	Turkey
Jordan	Turkmenistan
Kazakhstan	Ukraine
Korea	Uzbekistan
Macedonia	Venezuela
Montenegro	Vietnam
Morocco	Yugoslavia
Oman	(Federal Republic)

Group 3

You are a resident of

Austria	Mauritius
Barbados	Myanmar (Burma)
Belgium	Namibia
Fiji	Netherlands
France	Portugal
Germany	Swaziland
Greece	Sweden
Ireland	Switzerland
Kenya	Zambia
Luxembourg	

1 - Annuitant's details

Please print your full name and address

Full name

Address

Postcode

Date of birth

2 - Married men or civil partner only to complete

Following the introduction of the Civil Partnership Act 2004 a civil partner in a civil partnership registered on or after 5 December 2005 will be entitled to the married couples allowance if the age criteria is met.

Income means your total income liable to UK tax. It does not matter whether or not UK tax has been deducted from the income.

please ✓ one

- I was born before 6 April 1932 and my income is less than £11,382.
- I was born on or between 6 April 1932 and 5 April 1935 and my wife or civil partner was born after 5 April 1932. My income is less than £11,210.
- I was born on or between 6 April 1932 and 5 April 1935 and my wife or civil partner was born before 6 April 1932. My income is less than £11,242.
- I was born on or between 6 April 1935 and 5 April 1942 and my wife or civil partner was born after 5 April 1935. My income is less than £7,281.
- I was born on or between 6 April 1935 and 5 April 1942 and my wife or civil partner was born on or between 6 April 1932 and 5 April 1935. My income is less than £11,210.
- I was born on or between 6 April 1935 and 5 April 1942 and my wife or civil partner was born before 6 April 1932. My income is less than £11,242.
- I was born after 5 April 1942 and my wife or civil partner was born after 5 April 1935. My income is less than £5,036.
- I was born after 5 April 1942 and my wife or civil partner was born on or between 6 April 1932 and 5 April 1935. My income is less than £8,965.
- I was born after 5 April 1942 and my wife or civil partner was born before 6 April 1932. My income is less than £8,997.

▶ Do not complete Part 3, go straight to Part 4.

3 - Everyone else to complete

Income means your total income liable to UK tax. It does not matter whether or not UK tax has been deducted from the income.

please ✓ one

- I was born after 5 April 1942 and my income is less than £5,036.
- I was born on or between 6 April 1932 and 5 April 1942 and my income is less than £7,281.
- I was born before 6 April 1932 and my income is less than £7,421.

4 - Everyone to complete

- What is your National Insurance number? (if you have one)

please ✓ one

- Do you, or will you, make visits to the UK for:

	Yes	No
– 183 days or more in any tax year?	<input type="checkbox"/>	<input type="checkbox"/>
– an annual average of 91 days or more over 4 years?	<input type="checkbox"/>	<input type="checkbox"/>
- Do you live permanently outside the UK?
- If you have previously lived in the UK, please give the date you left for residence abroad.

- Do you make tax repayment claims or Tax Returns each year to the Centre for Non-Residents (CNR)?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

▶ If yes, enter the information below and go straight to the **Declaration** on Page 4.

Enter the reference number in this box

▶ If no, continue with the rest of this form.

- What is your country of nationality?

- In what country were you born?

Please ✓ each box that applies to you and give any extra details requested.

- I am a Commonwealth citizen or a citizen of a state within the European Economic Area (EEA)
- I am, or have been, employed in the service of the British Crown
or
- I am a widow, widower or surviving civil partner whose late spouse or civil partner was employed in the service of the British Crown
or
- I am employed in the service of a missionary society or a state under the protection of Her Majesty

Give details of the service

- I am resident in the Isle of Man or the Channel Islands
- I previously resided in the UK and now reside abroad for the sake of my health, or the health of a member of my family who lives with me
- I belong to group 1, 2 or 3 on page 2. I am a resident and/or national of a country with which the UK has a double taxation agreement, which allows me to claim UK personal tax allowances
- Do you make UK Tax Returns to an office other than CNR? Yes No

▶ If yes provide the information below

Name of your HM Revenue & Customs office

HM Revenue & Customs office reference number

Enter the name and address of your last employer in the UK, or if you were self employed, your last business address in the UK

Name
Address
Postcode

Declaration

I declare that the information I have given is correct to the best of my knowledge and belief.

Please authorise payment of the annuity in full.

I will complete any Tax Return HM Revenue & Customs sends me and enter on it details of my UK income whether or not it is liable to UK tax.

Signature

Date

Please return your completed form to

HM Revenue & Customs
Centre for Non-Residents (CNR)
Non-Resident individuals GSU
Unit 353, St John's House
Merton Road
Bootle
Merseyside
L69 9BB
England

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1988. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.