

**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 a company/concern in Australia receiving interest or royalties arising in the UK.*

- Please use the attached **Australia-Company 2003 Notes** to help you complete this form.
- Give ALL the information requested and attach supporting documents where necessary. If you need more room, attach a separate sheet. Remember to sign the declaration in **Part F**, giving details of the capacity in which you sign.
- Send the completed form Australia-Company 2003 to the **Australian Taxation Office to which the company's return is sent.**

*Note: In making this application/claim, you are consenting to the Australian Taxation Office certifying to HM Revenue & Customs in the UK that the company or concern is resident in Australia for the purposes of Australian tax. See Note 3 in the Australia-Company 2003 Notes.*

If you need help with this form, please write to **HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA.**  
Phone: +44 0115 974 0897 if calling from outside the UK, or 0115 974 0897 if calling from the UK.

**Part A Details of the Australian company/concern and tax adviser (if any)**
**Full name of the company/concern in Australia**  
 \_\_\_\_\_  
 \_\_\_\_\_

**Full registered address** (*do not use 'care of' address*)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Telephone number** \_\_\_\_\_

**Fax number** \_\_\_\_\_

**Reference (if any)** \_\_\_\_\_

**Details of tax adviser (if any) or other authorised person whom HM Revenue & Customs may contact about the information given on this form.**
*See Note 4.*
**Name and address of adviser etc.**  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Telephone number** \_\_\_\_\_

**Fax number** \_\_\_\_\_

**Reference (if any) or contact name** \_\_\_\_\_

Please give

- the company's Australian tax reference
- the address of the Australian Taxation Office where the company's latest tax return was sent, *and*
- the year of income to which the return related.

**For use by the Australian Taxation Office**

Please sign and affix your official stamp and then send this form to HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA. You may wish to take a copy of this form for your records.

 I certify that \_\_\_\_\_  
 is a resident of Australia for the purposes of Australian tax..

Official Stamp

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Part B Questions about the Australian company

Please answer the following questions about the Australian company. If you are completing this form on behalf of an unincorporated concern, please answer the questions as they apply to the concern.

		<i>✓ where appropriate</i>	
<b>1</b>	Is it a company created in, or organised under the laws of, Australia?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>'No'</b> answer question 2. If <b>'Yes'</b> , go to question 3.			
<b>2</b>	Is the claimant a limited partnership within the meaning of Article 3(2) of the UK/Australia Double Taxation Convention which is treated as a taxable unit under the laws of Australia?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If you have answered <b>'No'</b> to both questions 1 and 2, please explain separately how the claimant qualifies for relief under the terms of the UK/Australia Double Taxation Convention.			
<b>3</b>	Where is the business managed and controlled?		
<b>4</b>	Is this the company's first application/claim of this kind?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>5</b>	Is the company engaged in any trade or business from a permanent establishment situated in the United Kingdom?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>'Yes'</b> , give full details, including the name and reference number of the UK tax office dealing with the permanent establishment or fixed base.			
<b>6</b>	Is there any relationship between the company and the United Kingdom payer of the income, other than that of payee and payer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>'Yes'</b> , give full details on a separate sheet.			
<b>7</b>	Is the claimant exercising governmental functions within the meaning of Article 11(3)(a) of the UK/Australia Double Taxation Convention?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>'Yes'</b> , give full details on a separate sheet.			
<b>8</b>	Is the claimant a financial institution within the meaning of Article 11(3)(b) of the UK/Australia Double Taxation Convention?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>'Yes'</b> , give full details on a separate sheet.			
<b>9</b>	Is Australian tax on the income that is included in this form calculated by reference to the amount remitted to or received in Australia? (Article 23 of the UK/Australia Double Taxation Convention refers).	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If <b>'Yes'</b> , give full details on a separate sheet.			

**Part C Application for relief at source from UK income tax** See Note 5

- Use Part **C1**, **C2**, or **C3** as appropriate, to apply on behalf of the company or concern for relief at source from UK income tax.
- If the company or concern has already received payments of the income with **UK income tax deducted**, also complete **Part D** to claim repayment of the tax in excess of 10% or 5% as appropriate.

**C.1 Interest from loans** See Note 6

Please

- complete the columns below giving the information requested and
- **attach to this form a copy of the loan agreement.**

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

**Syndicated loans - additional information**

If the debt right is part of a syndicated loan, please '✓' here  and give the following additional details:

- the amount of your participation

- the total loan facility

- the date of the original loan agreement.

If you are aware that a copy of the loan agreement has already been sent to HM Revenue Customs, there is no need to attach another copy.

**C.2 Interest from UK securities** See Note 6

Please complete the columns below, giving the information requested.

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

**C.3 UK Royalties** See Note 7

Please complete **columns (a) to (c)** as appropriate, giving the information requested.

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 **licence agreement** between the company 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 the company 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)

Is the Australian company the **originator** of the work or product that has been licensed to the UK? (“✓” as appropriate)  
Yes  No

If **‘No’**, please attach a copy of the licence, contract or assignment under which the rights sub-licensed to the UK payer have been acquired from the originator.

**Part D Claim for repayment of UK income tax deducted**

- If the Australian company or concern has already received payments of interest or royalties with UK tax deducted, give details below.
- **The amount of UK tax repayable to the company will be less than the full amount of UK tax deducted.**
- To work out the repayment due, please see **Note 8** in the Australia-Company 2003 Notes.
- If no payments of the income have yet been made, go direct to the declaration in **Part F**.

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 deducted £
<b>Totals</b>			





## Australia-Company 2003 Notes

Use these Notes to help you complete form Australia-Company 2003. If you need further information, please contact **HM Revenue & Customs**. Our address, telephone and fax numbers are in Note 10.

### 1. Purpose of form Australia-Company 2003

Form Australia-Company 2003 enables

- an Australian company
- an unincorporated concern in Australia
- a body exercising governmental or central banking functions in Australia (*see Note 6*)
- an Australian financial institution (*see Note 6*)

receiving interest or royalties arising in the United Kingdom to apply for relief at source from UK income tax under the United Kingdom/Australia Double Taxation Convention (*SI 2003 Number 3199 which, for tax deducted at source, has effect from 1 July 2004*).

The form also provides for a claim to repayment of UK income tax in cases where payments of the income have been made with UK tax deducted.

### 2. Who can sign the declaration on the form

- A responsible officer of the company or concern should sign the declaration in **Part E** of the form Australia-Company 2003.
- An agent (e.g. tax adviser), 'custodian' or other duly authorised person acting with the authority of the company or concern may sign the declaration on behalf of the company or concern.

### 3. Evidence of residence in Australia and where to send the completed form

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. Please send the completed form to the

**Australian Taxation Office to which the company's return is sent**. The Australian Taxation Office will certify that the company/concern is resident in Australia for the purposes of Australian tax and send the form to HM Revenue & Customs.

### 4. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss the tax affairs of the company or concern with

- an officer of the company *and/or*
- any agent (e.g. tax adviser) who is nominated by the company or concern.

### 5. Relief at source from UK income tax on future income payments

Relief at source from UK income tax on future payments of income 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). HM Revenue & Customs deals with each application on its merits. Where we cannot agree to allow relief at source, a company or concern resident in Australia can claim repayment of the UK tax deducted in excess of 10% from interest, and in excess of 5% from royalties.

Where the Australian company or concern qualifies under Article 11 paragraph 3(a) or 3(b) it can claim repayment of all UK tax deducted from interest (*see Note 6*).

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 10, without delay, if there is any subsequent change to the information you have given on the form Australia-Company 2003.

## 6. UK Interest

UK source interest can be paid to the Australian company or concern with 10% tax deducted. Any UK tax in excess of 10% that has been deducted can be repaid.

But the Australian claimant may be entitled to receive UK source interest without any tax deducted if it is either:

- exercising governmental or central banking functions as defined by Article 11(3)(a) of the Double Taxation Convention
- or is a financial institution within the meaning of Article 11(3)(b) of the Double Taxation Convention.

### Interest from loans

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

### Interest from securities

UK tax is deducted from interest on loan stocks issued by

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

We may be able to arrange for interest on these stocks to be paid with **tax deducted at 10%** as explained in note 5.

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-Company 2003

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

## 7. UK Royalties

Most UK source royalties can be paid with a rate of 5% tax deducted. Any UK tax in excess of 5% that has been deducted can be repaid to the Australian company or concern. 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 your company or concern is **not** the originator but has acquired the rights, please attach to the form Australia-Company 2003 a copy of the licence, contract or assignment under which the UK rights have been acquired.

This will help HM Revenue & Customs to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

If your company or concern is in the **publishing or music business** and uses a standard form of contract with all its authors or composers, please attach a copy of the standard contract. You need do this only the first time a form Australia-Company 2003 is completed.

### Other royalties

Where your company or concern is the originator of a process or design etc., please attach to the form Australia /Company a copy of the licence agreement between **yourselves** and the **UK payer** of the royalties. If your company or concern is **not** the originator of the product giving rise to the royalties but has acquired the rights, please also attach a copy of the licence, contract or assignment under which the UK rights have been acquired.

## 8. Working out the repayment of UK income tax where payments of interest and/or royalties have already been made

If the company or concern has received **interest** or **royalty** payments from which UK tax has been deducted, it 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 (Note 6)
- **5%** from **royalty** payments (Note 7).

## Instructions

- You may use the boxes below to work out the amount of any repayment due.
- If you choose not to work out the repayment and do not enter an amount in Part F2(a) of the form Australia-Company 2003, HM Revenue & Customs will work out any repayment due.

- 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-Company 2003.

Income		UK tax	
<b>1</b>	£	<b>2</b>	£

- If the income is **interest**
  - calculate **10%** of the total amount of interest (in box 1) and enter the result in box **3**
  - or for 'Article 11(3)(a)' or 'Article 11(3)(b)' cases (as set out in Note 6), enter a **nil** amount in box **3**.
- If the income is **royalties**, calculate **5%** of the total amount of royalties (in box 1) and enter the result in box **3**.

<b>3</b>	£
----------	---

- Deduct the amount in box 3 from the amount in box 2 and enter the result in box **4**.

<b>4</b>	£
----------	---

- Finally, take the amount you have shown in box 4 and enter it on the form Australia-Company 2003 at Part F2(a).** This is the amount repayable to the company or concern.

**If claiming 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 form Australia-Company 2003.

## 9. Tax vouchers

Do not send tax vouchers with the completed form Australia-Company 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.

## 10. Help or more information

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

- visit our website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk)
- phone HM Revenue & Customs LBS DT Treaty Team:  
**+44 115 974 0897** if calling from outside the UK, or **0115 974 0897** if calling from the UK
- or write to **HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA.**  
Our fax number is +44 115 974 0666 from outside the UK, or 0115 974 0666 from inside the UK.

Please quote the company's or concern's reference number with us (for example '2/A/123456') whenever you contact us.

*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.*