



**United Kingdom/Canada Double Taxation Convention (SI 1980 Number 709 and Protocols)**

**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 an individual resident of Canada receiving pensions, purchased annuities, interest or royalties arising in the UK.*

Please use the **Guidance Notes for form Canada-Individual** to help you complete this form and

- 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 E.
- Send the completed form Canada-Individual to the **Tax Services Office of Canada Revenue Agency for the area in which you reside.**

**Note:** In making this application/claim, you are consenting to the Canada Revenue Agency certifying to HM Revenue & Customs that you are resident in Canada for the purposes of Canadian tax. See Guidance Note 2.

If you need help with this form, please write to **HM Revenue & Customs, PAYE & Self Assessment, PO Box 4000, Cardiff, United Kingdom, CF14 8HR.**

Or phone us, Mondays to Fridays, 08.00 to 20.00, Saturdays, 08.00 to 16.00 UK time. Our contact numbers are + **44 135 535 9022** if calling from outside the UK, or **0845 300 0627** if calling from the UK.

**Part A Your personal details**

*Please '✓' as appropriate*

Full name  Mr  Mrs  Miss  Ms  Other (specify) \_\_\_\_\_

Full residential address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Telephone number at which HM Revenue & Customs can contact you with any queries \_\_\_\_\_

**Details of your tax adviser or other person (if any), whom you wish HM Revenue & Customs to contact about the information given on this form. See Guidance Note 3.**

Name and address of adviser etc.  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

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

**Please give:**

Your date of birth

day	month	year
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Your nationality

\_\_\_\_\_

- Your Canadian social insurance number

\_\_\_\_\_

- The address of the Tax Centre of Canada Revenue Agency to which your latest tax return was sent, *and*
- The date on which it was sent.

\_\_\_\_\_

**For use by Canada Revenue Agency**

Please sign and affix your official stamp. You may wish to take a copy of this form for your records.

I certify that \_\_\_\_\_  
is resident in Canada for the purposes of Canadian tax.

Official Stamp

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Part B Please answer the following questions**

*'✓' where appropriate*

1. Have you ever lived in the United Kingdom? (If 'No', go to question 2) Yes  No

If 'Yes', please give

Your UK National Insurance Number

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Your exact date of departure from the United Kingdom

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The date on which you became resident in Canada for Canadian tax purposes.

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2. Have you made any previous claim or return of income for the purpose of United Kingdom tax? (If 'No', go to question 3) Yes  No

If 'Yes' give

- the name of the UK Tax Office and the reference number, or
- your last private address and the name and address of your last business or employer in the United Kingdom.

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3. Have you been in the United Kingdom during the past four years for as much as 3 months a year on average? Yes  No   
6 months in any one tax year? (a UK tax year starts on 6 April) Yes  No

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

4. Have you been absent from Canada for a complete tax year in any of the last four years? Yes  No

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

5. Are you engaged in any trade or business in the United Kingdom or do you perform independent personal services from a fixed base situated in the United Kingdom? Yes  No

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

6. Is Canadian tax on the income that is included in this form calculated by reference to the amount remitted to or received in Canada? Yes  No

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

**Part C Application for relief at source from UK income tax See Guidance Note 4**

Complete Parts C1, C2, C3 or C4 as appropriate, to apply for relief at source from United Kingdom income tax.

**Part C 1 State Pension or Incapacity Benefit See Guidance Note 5**

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

UK State Pension  date payments began

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UK Incapacity Benefit  date payments began

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**Part C 2 Pensions and/or purchased annuities***See Guidance Note 6*

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

If you also wish to apply for an adjustment to be made that takes account of tax already deducted under the Pay As You Earn (PAYE) system from the pension and/or annuity, please '✓' here.

Note that any adjustment will go back to the **latest** of the following:

- the date on which you became resident in Canada for Canadian tax purposes,
- the date payments of the income began, or
- the earliest UK tax year which remains in date for claiming repayment of UK income tax.

Full description of the income and name and address of the UK payer	Payer's reference number	Date(s) on which payable

**Part C 3 Interest***Important - see Guidance Note 7 before you complete this part.*

If you have already received payments of interest with UK income tax deducted, please **also** complete Part D to **claim repayment** of the tax in excess of 10%.

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

If you do not bear tax in Canada on the interest from any security that you have entered above, please answer the question(s) in **Part D**, even if you are not claiming repayment of UK tax.

If you receive interest from privately arranged loans, 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.**

**Part C 4 Royalties***See Guidance Note 8*

- Answer the question below, then complete **columns (a) to (c)** as appropriate, giving the information requested.
- If you have already received payments of royalties with UK income tax deducted, please **also** complete Part D to **claim repayment** of the tax in excess of 10%.

Are you the **originator** of the work or product that has been licensed to the UK? Yes  No

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

**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 Claim for repayment of UK income tax deducted

If you have already received payments of income with UK tax deducted, please give details below to claim repayment of the appropriate amount of tax. There is no need to fill in this part if the only income you have included in this form is a pension or annuity from which tax has been deducted under the Pay As You Earn (PAYE) system. **If the income is interest or royalties, the amount of UK tax repayable to you will be less than the full amount of UK tax deducted. To work out the amount repayable, please see Guidance Note 12.**

- If you need more room, attach an additional sheet. Then complete the Declaration in **Part E**.
- If no payments of the income have yet been made, go direct to the Declaration in **Part E**.

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i> <b>NOTE</b> If you receive the income from a trust or estate, enter the name of the trust or estate.	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £

**Totals**

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- If you are claiming repayment of UK tax deducted from **interest** on **securities** please answer the question(s) below.  
"✓" as appropriate

Do you bear tax in Canada on the interest?

Yes  No

If 'No',

- have you sold, or made a contract to sell, any of the securities within **3 months** of the date they were bought?
- give, on a separate sheet, the following details for each security
  - a) the date(s) of the purchase(s) and the amount(s) purchased
  - b) the date(s) of the sale(s) and the amount(s) sold.

Yes  No

## Part E Declaration *See Guidance Note 9 about working out the repayment for interest or royalties*

- I am beneficially entitled to the income from the source(s) included in this form.
- 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 HM Revenue & Customs if there is any change to the information that I have given in this form. (See Guidance Note 4.)
- 2.** I claim repayment of UK income tax **and**
- (a)** I have worked out that the amount repayable to me is
- £
- or**
- (b)** I want HM Revenue & Customs to work out the amount repayable to me.

Please send any repayment that I have claimed ('✓' as appropriate)

- direct to me
- to my bank/agent as named below.

Name and full postal address of bank/agent

Account/reference number, if any

UK bank sort code

Signature

Date

## Guidance Notes for form Canada-Individual

- Use these Notes to help you complete form Canada-Individual.
- If after reading these Notes you need further information, please contact HM Revenue & Customs. Our address and phone numbers are in Note 12.

### **1. Purpose of form Canada-Individual**

Form Canada-Individual enables you as a resident of Canada to apply under the United Kingdom/Canada Double Taxation Convention for relief at source from UK income tax on UK-source **pensions, purchased annuities, royalties and interest**. The form also provides for a claim to repayment of UK tax in cases where payments of the income have already been made with UK tax deducted.

### **2. Evidence of residence in Canada and where to send the completed form**

It is a condition of relief from UK income tax under the terms of United Kingdom/Canada Double Taxation Convention that the beneficial owner of the income is resident in Canada. **Please send the completed form Canada-Individual to the Tax Services Office of Canada Revenue Agency for the area in which you reside.** The Canada Revenue Agency will certify on the form that you are resident in Canada for the purposes of Canadian tax and return the form to you.

Please then send this form to: **HM Revenue & Customs, PAYE & Self Assessment, PO Box 4000, Cardiff, United Kingdom, CF14 8HR.**

### **3. Confidentiality**

All the information that you provide to the HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

### **4. 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). For payments of UK source **interest and royalties**, UK tax is deducted at the reduced rate of **10%** of the gross amount of the payments, as set out in the UK/Canada Double Taxation Convention.

HM Revenue & Customs deals 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 deducted, as appropriate.

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 12, without delay, if there is any subsequent change to the information you have given on the form Canada-Individual.

### **5. UK State Pension or Incapacity Benefit**

The UK State Pension, or UK incapacity benefit, is normally liable to UK income tax. As a resident of Canada you can apply to have this income exempted from UK income tax.

### **6. UK Pensions and purchased annuities**

Pensions (including the UK state pension) and most annuities from the UK, paid to you as a resident of Canada, can be exempted from UK income tax. If UK income tax has been deducted from pension or annuity payments, this tax can be repaid to you in full.

## 7. UK Interest

UK source interest can be paid to you with 10% tax deducted. Any UK tax in excess of 10% that has been deducted can be repaid to you.

### 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 4.

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 Canada-Individual

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

Additionally, some UK banks and building societies operate a scheme for payment of interest without deduction of UK tax to non-residents. Ask your UK bank or building society for information. HM Revenue & Customs cannot arrange for payment of bank or building society interest with no UK tax deducted, so again, please do not enter such interest in Part C2 of form Canada-Individual.

If you have already received any interest with UK tax deducted, you may claim **repayment** of the tax **in excess of 10%**. Please see Note 10.

### Interest from securities not bearing tax in Canada

Where the beneficial owner of the interest

- does **not bear tax** in Canada **and**
- sells (or makes a contract to sell) the security that gives rise to the interest within 3 months of the date of acquisition, no relief is available from UK tax on the interest. There is a question about this in Part D of the form Canada-Individual.

## 8. UK copyright royalties

**Copyright royalties** for the production or reproduction of any literary, dramatic, musical or artistic work can be paid to the you as a resident of Canada without deduction of UK tax. No relief from UK tax is available for royalties in respect of motion pictures, videotapes or television.

Relief is allowable only to the **beneficial owner** of the copyright royalties. The beneficial owner is normally the originator of the work. If you are **not** the originator but have acquired the rights, please attach to the form Canada-Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help HM Revenue & Customs to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

## 9. Other royalties

**Other royalties** (for example, patent royalties) from the UK can be paid with a rate of 10% UK tax deducted. Tax deducted that is in excess of 10% can be repaid.

Relief is allowable only to the **beneficial owner** of the royalties. Please attach to the form Canada-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.

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

If you have received payments from which UK tax has been deducted, you may claim repayment of some, or all, of the UK tax.

As explained in these Notes, the UK/Canada Double Taxation Convention provides for

- relief from the full amount of any UK tax deducted from **copyright royalties** (Note 8)
- UK tax to be withheld at the reduced rate of 10% from **other royalties** (Note 9) and **interest** (Note 7).

### Instructions

- If the income is **copyright royalties** only, enter the full amount of the UK tax on the form Canada-Individual at **Part E 2(a)**.
- If the income is **other royalties** or **interest** payments, you may use the boxes below to work out the amount of any repayment due.
- If the income is a mixture of **copyright royalties** and **other royalties or interest**, you will need to work out the repayment, using the boxes below for the other royalties or interest. Then add your sub-total at box 4 (below) to the tax deducted from the copyright royalties and enter the total amount on the form Canada-Individual at **Part E 2(a)**.
  - But if you do not wish to work out the repayment and do not enter an amount in **Part E2(a)** of the form Canada-Individual, HM Revenue & Customs will work out any repayment due.

- |   | Income  | UK tax  |
|---|---|---|
| <ul style="list-style-type: none"> <li>Enter in box <b>1</b> the amount of income before deduction of UK tax and in box <b>2</b> the amount of UK tax deducted (take these figures from the totals boxes in <b>Part D</b> of the form Canada-Individual)</li> </ul> | <div style="display: flex; align-items: center;"> <div style="background-color: black; color: white; padding: 2px 5px; font-weight: bold;">1</div> <div style="border: 1px solid black; width: 150px; height: 30px; margin-left: 5px; display: flex; align-items: center;"> <div style="width: 20px; text-align: center;">£</div> <div style="flex-grow: 1;"></div> </div> </div> | <div style="display: flex; align-items: center;"> <div style="background-color: black; color: white; padding: 2px 5px; font-weight: bold;">2</div> <div style="border: 1px solid black; width: 150px; height: 30px; margin-left: 5px; display: flex; align-items: center;"> <div style="width: 20px; text-align: center;">£</div> <div style="flex-grow: 1;"></div> </div> </div> |
| <ul style="list-style-type: none"> <li>Calculate 10% of the total amount of income (in box 1) and enter it in box <b>3</b></li> </ul>   |   | <div style="display: flex; align-items: center;"> <div style="background-color: black; color: white; padding: 2px 5px; font-weight: bold;">3</div> <div style="border: 1px solid black; width: 150px; height: 30px; margin-left: 5px; display: flex; align-items: center;"> <div style="width: 20px; text-align: center;">£</div> <div style="flex-grow: 1;"></div> </div> </div> |
| <ul style="list-style-type: none"> <li>Deduct the amount in box 3 from the amount in box 2 and enter the result in box <b>4</b></li> </ul>  |   | <div style="display: flex; align-items: center;"> <div style="background-color: black; color: white; padding: 2px 5px; font-weight: bold;">4</div> <div style="border: 1px solid black; width: 150px; height: 30px; margin-left: 5px; display: flex; align-items: center;"> <div style="width: 20px; text-align: center;">£</div> <div style="flex-grow: 1;"></div> </div> </div> |
- Finally, take the amount you have shown in box 4 and enter it on the form Canada-Individual at Part E2(a).** This is the amount repayable to you.

## 11. Repayment claims and tax deduction vouchers

There is no need to send tax vouchers with your completed form Canada-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.

## 12. Help or further information

If you need help or further information, please

- phone HM Revenue & Customs:  
+ 44 135 535 9022 if calling from outside the UK, or 0845 300 0627 if calling from the UK
- or
- write to **HM Revenue & Customs, PAYE & Self Assessment, PO Box 4000 Cardiff, United Kingdom, CF14 8HR.**

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## Privacy and Data Protection

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, 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
- 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 or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to **[www.hmrc.gov.uk](http://www.hmrc.gov.uk)**

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*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.*