



**United Kingdom income tax relief at source and repayment**

**For use by a COMPANY or OTHER CONCERN resident in a country with which the United Kingdom has a Double Taxation Convention that provides for relief from UK income tax on interest or royalties arising in the UK.** Specific forms are available for companies resident in certain countries - see [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Please

- use the **DT-Company Notes** to help you fill in this form
- give all the details asked for in the form
- sign the **declaration in Part F** and say what is your status in the company or concern
- send the form to the **taxation authorities** of the company's or concern's **country of residence**. See note 3 in the DT-Company Notes.

If you need help or more information, please write to **HM Revenue & Customs Residency, Ferrers House, PO Box 38, Nottingham, England NG2 1BB**. Or phone us between 07.30 and 17.00, Monday to Friday: + 44 115 974 1945 if calling from outside the UK, or 0115 974 1945 if calling from the UK.

**Part A Details of the company or concern and tax adviser (if any)**

**Full name** of the company/concern receiving the income

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

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

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

Reference (if any) or contact name

If the company or concern has a **tax adviser**, please give details. See the DT-Company Notes about Part A.

**Adviser's name**

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**Adviser's address**

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

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

Reference (if any) or contact name

**Please give**

- the company's tax reference in its country of residence
- the address of the tax office in that country where the company's latest tax return was sent, *and*
- the date on which it was sent.

\_\_\_\_\_

**For use by the taxation authorities in the country of residence of the company or concern**

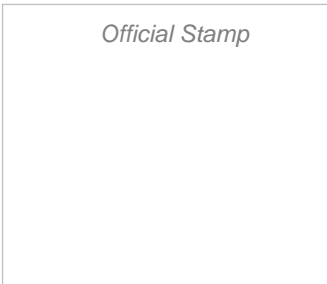
Please complete this part and add your official stamp. You may wish to take a copy of the form for your records. If your procedure is to send the form direct to the UK taxation authority, the address to which to send it is HM Revenue & Customs Residency, Ferrers House, PO Box 38, Nottingham, England NG2 1BB.

I certify that \_\_\_\_\_

is resident in \_\_\_\_\_ within the meaning of the Double Taxation Convention 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 \_\_\_\_\_



## Part B Questions about the company or concern

Answer the following questions about the **company receiving the income**. If you are completing this form on behalf of a pension fund, charity or other concern, please answer the questions as they apply to the concern. For partnerships and LLCs, please see note 5 in the **DT Company Notes** and attach the list of partners/members requested.

1 In which country was the company created or organised?	<input style="width: 95%; height: 30px;" type="text"/>
2 In which country is the company's business managed and controlled?	<input style="width: 95%; height: 30px;" type="text"/>
3 Is this the company's first application/claim of this kind?	<i>✓ where appropriate</i> Yes <input type="checkbox"/> No <input type="checkbox"/>
4(a) Does the company carry on a trade or business from a permanent establishment situated in the United Kingdom? If <b>'Yes'</b> , see the DT-Company Notes and then answer question 4(b). If <b>'No'</b> , go to question 5.	Yes <input type="checkbox"/> No <input type="checkbox"/>
4(b) Is the income that is included in this form effectively connected with or attributable to the permanent establishment? If you answer <b>'Yes'</b> , please say on a separate sheet why the company believes that it is entitled to relief from UK tax.	Yes <input type="checkbox"/> No <input type="checkbox"/>
5 Is there any relationship between the company and the United Kingdom payer of the income, other than that of payee and payer?  If <b>'Yes'</b> , give full details. Attach a separate sheet if you need more room.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>	
6 Is the company or concern subject to tax in its country of residence on the UK income shown on this form?	Yes <input type="checkbox"/> No <input type="checkbox"/>
7 Is the company or concern subject to tax in its country of residence only on the amount of income that is <b>remitted to</b> or <b>received</b> there?  If <b>'Yes'</b> , answer question 8. If <b>'No'</b> , go to question 9.	Yes <input type="checkbox"/> No <input type="checkbox"/>
8 Does the company or concern remit to its country of residence <b>all</b> of the income from the source(s) that you include on this form?  If <b>'No'</b> , how much of the income, if any, does the company or concern remit to its country of residence? (If none, enter ' <i>none</i> '.)	Yes <input type="checkbox"/> No <input type="checkbox"/>  <div style="border: 1px solid black; padding: 2px; display: inline-block;">£</div>
9 Does the company or concern receive any special tax benefits in its country of residence which reduces the amount of tax that is payable in that country on the UK income that you include on this form?  If <b>'Yes'</b> , attach a separate sheet giving details of <ul style="list-style-type: none"> <li>• the benefits received</li> <li>• the legislation that grants the benefits.</li> </ul>	Yes <input type="checkbox"/> No <input type="checkbox"/>

### Part C Application for relief at source from UK income tax

- Complete Part **C1**, **C2** or **C3** as appropriate, to apply on behalf of the recipient 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.

### Part C1 Interest from loans

- Complete the columns below.
- Attach a **copy of the loan agreement for each loan**. See below about syndicated loans.

Name and address of the UK payer of the interest	Date of the loan agreement	Amount of the loan	Payable 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 Residency, there is no need to attach another copy.

### Part C2 Interest from UK securities

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	Payable date(s)

## Part C3 Royalties

Answer the question and complete columns (a) to (c) below as appropriate, giving the information requested.

*“✓” as appropriate*

Is the claimant company 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 the rights sub-licensed to the UK payer have been acquired from the originator.

### 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)

## Part D Claim for repayment (where appropriate)

- If the company or concern has received payments of income with UK tax deducted, give details below to claim repayment of the appropriate amount of UK income tax. If no payments of the income have yet been made, go direct to the Declaration in **Part F**.
- For a claim to repayment of tax deducted from interest paid on a loan to a UK resident company or individual, attach a copy of the loan agreement. See also the note in Part C1 about the additional information we need for syndicated loans.

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

Totals

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### Accounting period (See the DT-Company Notes about this question)

On what date does the company's accounting period end each year?

<i>Day</i>	<i>Month</i>
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If, exceptionally, a different year end date applies to some or all of the income you have shown above, give full details. Attach a separate sheet if you need more room.

## Part E Repayment instructions

Complete this part if you want us to make the repayment to a **bank** or **other nominee**. If you leave this part empty, the repayment will be made direct to the company or concern at the address you have shown in **Part A** of this form.

I,   
*(Enter your full name)*

as   
*(Enter status - for example, company secretary, treasurer, or authorised agent)*

of   
*(Enter name of the claimant company or concern)*

authorise the **bank** or **other nominee** below to receive the amount due on the company's or concern's behalf.

Name of bank or other nominee

Address of bank or other nominee   
Postal code

Account number  UK sort code (if appropriate)

Nominee's reference number (if there is one) for the company.

Signature \_\_\_\_\_ (Now also complete and sign the **Declaration** in **Part F** below)

## Part F Declaration

**IMPORTANT: Please read note 4 in the DT-Company Notes before completing the declaration.**

*✓ as appropriate*

1. The information I have given on this claim/application is, to the best of my knowledge and belief, correct and complete
2. I have considered the guidance on beneficial ownership published at **INTM332040** by HM Revenue & Customs and have concluded that
  - (a) the company or unincorporated concern is beneficially entitled to the income from the source(s) included in this form or otherwise meets the conditions for relief in the Double Taxation Convention between the UK and its country of residence
  - or*
  - (b) the company or concern is not the beneficial owner of the income but is entitled to relief from UK tax under the Double Taxation Convention for the reason(s) I have given in the attached note.

### On behalf of the company or concern

3. I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs Residency if there is any change to the information that I have given in this form.
4. I claim repayment of UK income tax and
  - (a) have worked out that the amount payable to the company or concern is 

*£	
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*\*Enter the amount payable that you have worked out. Leave the box empty if you want HM Revenue & Customs to work out the amount.*
  - or*
  - (b) want HM Revenue & Customs Residency to work out the amount payable to the company or concern.

Signature\* \_\_\_\_\_

Date \_\_\_\_\_

Print your name below and enter your status.

### \*Who may sign:

**For a company or fund**, a responsible officer of the company or fund may sign. An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company may also sign on the company's behalf.

**For a partnership**, the senior, general or managing partner (as appropriate) may sign in the name of the partnership. Please attach to the form the information requested in note 5 of the DT-Company Notes.

### For official use by HM Revenue & Customs

Examined \_\_\_\_\_

Amount repaid £ \_\_\_\_\_ :

Authorised \_\_\_\_\_

HMRC Residency date stamp

## DT-Company Notes

Use these Notes to help you complete form DT-Company. If you need further information, please contact **HM Revenue & Customs Residency**. Our address, telephone and fax numbers are in note 6.

### 1. Purpose of the form DT-Company

Form DT-Company enables a company or an unincorporated concern (such as a pension fund or partnership) that

- is in a country that has a comprehensive Double Taxation Convention with the United Kingdom and
- receives interest or royalties arising in the UK

to apply for relief at source from UK income tax under the Double Taxation Convention. If interest or royalty payments have been made with UK income tax deducted, the form may be used to claim repayment of the UK tax.

Depending on the terms of the Double Taxation Convention between the UK and the company's country of residence, interest may be taxed at a 'nil' rate or (for example) a rate of 10%. A similar rule applies to royalties, but the rate of tax may differ from that for interest.

The rate of tax for each source of income is laid down in the text of the appropriate Double Taxation Convention. **HM Revenue & Customs Residency** publishes the **Digest of Double Taxation Treaties**, which contains a summary of the relief available under each Double Taxation Convention. Please use the information in the Digest to help you complete the form DT-Company. To read the DT Digest online go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *DT Digest* in the *Search* facility.

### 2. Tax vouchers

There is no need to send tax vouchers with the completed claim form DT-Company, but you should keep them in case they are needed later to support it. You can send the vouchers if you think they will help us deal with the claim.

### 3. Certification of the form by the taxation authorities of the company's country of residence

A requirement for relief under a Double Taxation Convention is that the taxation authorities of the company's country of residence regard it as resident there for the purpose of that country's taxation. Please send the completed form DT-Company to the taxation authorities of the company's country of residence. By doing this, you are consenting to the taxation authorities of the country of residence certifying to **HM Revenue & Customs** (the UK tax authority) that the company is resident in the other country within the meaning of the Double Taxation Convention between the UK and that country.

The taxation authorities of the country of residence will then either

- send the certified form direct to HM Revenue & Customs Residency, or
- return the form to you to send to HM Revenue & Customs Residency, at the address in note 6.

In some cases, the taxation authorities of the company's country of residence may not wish to stamp and sign the form DT-Company. If so, please ask them to provide a separate 'stand alone' certificate to confirm that the company is resident for tax purposes in that country within the meaning of the Double Taxation Convention with the UK.

### 4. Beneficial ownership

Most of the UK's Double Taxation Conventions provide for relief to be available to the beneficial owner of the income. Where a claimant is required to pass on the income in respect of which the claim is made it may not be the beneficial owner of the income for the purposes of the Double Taxation Convention. Please see the HM Revenue & Customs guidance published in our International Manual (INTM). To read the guidance online go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for **INTM332040** in the search facility.

Where the company or concern does **not** satisfy the 'international fiscal meaning' of beneficial ownership but believes that because of the policy statements that are made in the guidance it is still able to obtain treaty benefits, you should

- tick box **2(b)** in the declaration in **part F** of the form
- include with the claim a note giving the information mentioned at INTM332070, under the heading 'Applications to CAR Residency' – reproduced on the next page for ease of reference.

*“Where structures are within the ambit of the Indofood decision, that is to say the structure has the accessing of treaty benefits as one of its effects, it is possible that applications to CAR Residency for benefits under a Double Taxation Convention (DTC) will fall at the first hurdle unless the applicant can demonstrate beneficial ownership. The application might simply be regarded as invalid and never reach the stage where it can be considered in terms of the object and purpose of the particular DTC under which the application is made.*

*However, where the claimant Special Purpose Vehicle (SPV) does not satisfy the “international fiscal meaning” of beneficial ownership but believes that it is still able to obtain treaty benefits because of the policy confirmed in this guidance, it should make its claim and include a note to that effect. To ease consideration of the claim, the note should include full details as to*

- *A full structure diagram and explanation of the capital and interest flows;*
- *why the SPV is considered to be the beneficial owner within the “international fiscal meaning”; or*
- *demonstrate that the structure does not abuse the DTC under which the claim is made either relating the structure to the examples at **INTM332080** or otherwise.”*

Where a claim/application for relief from UK tax is made by a partnership or other concern that is not a taxable person or is otherwise ‘transparent for tax purposes’ under the law of its country of residence, you should tick box **2(b)** in the declaration in **part F** of the form and provide additional information as outlined in the HMRC guidance at INTM335500.

#### **‘Subject to tax’ condition**

If the condition for relief from UK tax in the Double Taxation Convention is not ‘beneficial ownership’ and instead it is that the income must be subject to tax in the hands of the claimant you should tick box **2(a)** in the declaration in **part F** of the form. See the **Digest of Double Taxation Treaties** for information about the whether the treaty has a ‘subject to tax’ condition.

## **5. Claims on behalf of partnerships and LLCs**

Double Taxation Conventions (DTCs) do not normally give the right to claim relief to partnerships and LLCs where these are tax-transparent. Instead, in those cases where the income of the concern is taxable in the hands of its partners or members (rather than at the level of the concern itself) each of those should in strictness make a separate claim to treaty relief.

HMRC Residency recognises that adopting this strict approach may impose an unreasonable administrative burden on claimants which is not needed in many cases to give effect to the intent and purpose of the treaty.

In such cases, and without prejudice to our right to require individual claims, we will normally be prepared to accept a single (composite) claim in the name of the partnership or LLC. This must include the following features, in addition to the normal information that is required by the form DT-Company:

- In all cases the general or managing partner/member should sign the declaration in Part F of form DT-Company.
- Where all of the partners/members are resident for tax purposes in the **same country** as the one in which the partnership or LLC is established (the country with which the DTC applies), attach to the claim a list of the names and addresses of the partners/members. The list should show residential addresses for individuals and registered addresses where the partners/members are companies.
- Where any partner/member is resident for tax purposes in a **different country** to the one in which the partnership or LLC is established, attach the list described above. The list must also include for each member/partner their respective percentage share of the income that is the subject of the claim.

Any partner/member resident for tax purposes in a different country to that in which the partnership or LLC is established will also need to make a separate claim to relief from UK tax under the terms of any relevant DTC. (The Digest of Double Taxation Treaties lists all of the UK’s comprehensive DTCs.)

## **6. Help or further information**

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

- visit our website: **www.hmrc.gov.uk**
- phone HM Revenue & Customs Residency between 07.30 and 17.00 (UK time) Monday to Friday **+44 115 974 1945** if calling from outside the UK, or **0115 974 1945** if calling from the UK
- or write to **HM Revenue & Customs Residency, Ferrers House, PO Box 38, Nottingham, England NG2 1BB.** Our fax number is +44 115 974 1995 from outside the UK, or 0115 974 1995 from inside the UK.

Please quote the company’s or concern’s reference number with us (for example ‘7/A/123456’) whenever you contact us.

## 7. Completing the form DT-Company

Please

- include in the form only the income on which the company claims relief from UK tax under the provisions of the Double Taxation Convention between the UK and its country of residence
- give all the information requested and attach any supporting documents that are asked for
- attach a separate sheet if you need more room.

### Part A: Details of the company/concern and tax adviser

Please give all the details asked for. If the company or concern has a tax adviser, include the tax adviser's details. All the information that you provide to HM Revenue & Customs Residency is confidential. We can therefore only discuss the tax affairs of the company or concern with

- an officer of the company and/or
- any tax adviser or agent who is nominated by the company or concern.

We cannot disclose to the UK payer of the income or their tax adviser any information relating to the claimant company or concern.

### Part B: Questions about the company or concern

Tick the boxes that apply and give any additional information asked for.

#### Question 4 – permanent establishment situated in the United Kingdom

If you answer 'Yes' to question 4(a), please refer to the Double Taxation Convention between the UK and the company's country of residence. The provisions relating to a permanent establishment differ from one Double Taxation Convention to another. But most will deny relief under the specific Articles for each income source where:

- the debt-claim, or right or property, in respect of which the income is paid is effectively connected with the permanent establishment,

or

- the income is attributable to the permanent establishment.

Having considered the terms of the Double Taxation Convention please answer question 4(b). If you answer 'Yes', attach a separate sheet explaining why the company believes it is entitled under the Double Taxation Convention to relief from UK tax on the income included in the form DT-Company.

### Part C: Application for relief at source from UK income tax

Relief at source from UK income tax on future payments of income may be available in cases where HM Revenue & Customs Residency 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.

#### Parts C1 and C2: UK Interest

##### 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 DT-Company.

If the debt right is part of a **syndicated loan**, please

- give the additional information asked for in Part C1 of the form
- attach a copy of the loan agreement, unless you are aware that a copy has already been sent to HM Revenue & Customs Residency. If so, there is no need to attach another copy.

##### Interest from UK securities

If relief is available under the Double Taxation Convention, enter in Part C2 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 C2 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.

If the company has already received interest with UK tax taken off, enter the details in **Part D** of the form to claim a repayment of some or all the tax taken off.

## Part C3: UK Royalties

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.

If your company or concern is **not** the originator but has acquired the rights, please attach to the form DT-Company a copy of the licence, contract or assignment under which the UK rights have been acquired. 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 DT-Company is completed.

### Other royalties

Please attach to the form DT-Company a copy of the licence agreement between **the company** and the **UK payer** of the royalties. If the company is **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 it has 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 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**. So if the company or concern has received **interest** or **royalty** payments from which UK income tax has been taken off, a claim on its behalf may be made to repayment of some or all of the UK income tax.

See the instructions below to work out the amount of tax repayable to the company or concern.

### How to work out the amount payable to the company or concern

- Follow the appropriate steps below, 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.4(a)** of the form DT-Company, HM Revenue & Customs Residency will work out any repayment that is due.

**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-Company.

	Income before tax		UK income tax	
<b>1</b>	£		<b>2</b>	£

**Step Two:** Using the **Digest of Double Taxation Treaties**, find the company's **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.
- But if the entry shows a percentage rate (for example, 10%) then follow **Steps Three and Four** to work out the amount repayable.

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

<b>3</b>	£	
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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.

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

**NOTE:** If on behalf of the company or concern 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.4(a)** of form DT-Company.

### Part D question about the company's accounting period

The answer to this question will help us decide if there is any entitlement to interest on UK income tax overpaid, sometimes called 'repayment interest'. We will add interest to a repayment of UK income tax if

- the claimant is resident in a member state of the European Economic Area (EEA)\*  
and
- we make the repayment after the end of the accounting period in which the income was received.  
(\*The EEA includes the European Union member states and Iceland and Norway.)

## Part E: Repayment instructions

You should only complete **Part E** if you want HM Revenue & Customs Residency to make any repayment to a bank, tax adviser or other person on the company's or concern's behalf.

If you want repayment to be made to the company's tax adviser, please give the reference number (if any) that the tax adviser uses.

You must also sign the declaration at **Part F** if you sign the authorisation in **Part E**.

## Part F: Declaration

Please read note 4 '**Beneficial ownership**' before completing and signing the declaration in Part F.

### Who may sign:

- **For a company or fund**, a responsible officer of the company or fund may sign. An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company may also sign on the company's behalf.
- **For a partnership**, the senior, general or managing partner (as appropriate) may sign in the name of the partnership. See note 5 for further information.

## 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, and is set out in our Charters and Codes of Practice.

*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.*