



Sections 757 to 767 Income Tax (Trading and Other Income) Act 2005 ('ITTOIA')
applying the European Union Council Directive 2003/49/EC ('Interest & Royalties Directive') applicable to interest and royalty payments between associated companies of different Member States as amended

CLAIM to repayment of United Kingdom income tax deducted from interest and royalties.
APPLICATION for relief at source from United Kingdom income tax on interest payments.

Use this form where a company, or a permanent establishment of a company, in another Member State of the European Union receives interest or royalties from an 'associated company' in the United Kingdom.

- Please use the **EU Interest & Royalties Notes** at the end of this form 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 E**, giving details of the capacity in which you sign.
- See Note 3 for information about where to send the completed form EU Interest & Royalties.
- If you claim repayment on behalf of the company or permanent establishment, there is no need to send tax deduction certificates with the claim but you should keep them safe - see Note 6.

Note: *In making this claim/application, you are consenting to the tax authority of the Member State in which the claimant company is resident (or where the permanent establishment is situated) certifying its tax status in that Member State to HM Revenue & Customs (see Note 3). Completion of this form constitutes the provision of a certificate for the purposes of Regulation 4 of SI 2004/2622 when claiming relief on interest payments.*

If you need help with this form, please

- visit our website www.hmrc.gov.uk and look for **DT Guidance Note 11** in the Search facility
- or contact: **HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA.** Phone: + 44 115 974 0897 if calling from outside the UK, or 0115 974 0897 if calling from the UK.

Part A Details of the company (or permanent establishment) receiving the income

<p>Full name of the company or permanent establishment</p> <p>_____</p> <p>Full registered address (<i>do not use 'care of' address</i>)</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Telephone number _____</p> <p>Fax number _____</p> <p>Reference (if any) _____</p>	<p>If the company or permanent establishment has a tax adviser, please give details.</p> <p>Name and address of tax adviser or authorised person</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Telephone number _____</p> <p>Fax number _____</p> <p>Reference (<i>if any</i>) or contact name _____</p>
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For use by the tax authority in the other Member State of the European Union

Please complete this section, affix your official stamp and 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
(*✓ as appropriate*)

a company resident in _____ (name of Member State)

or

a permanent establishment situated in _____ (name of Member State)
within the meaning of Article 3(a)(ii) or 3(c) respectively of the EU Directive dealing with payments of interest and royalty payments between associated companies (2003/49/EC).

Signature _____ Date _____

Part B Questions about the company or permanent establishment

- For a **company** (as defined in Article 3(a) of the Interest & Royalties Directive – see Note 8.1 in the EU Interest & Royalties Notes) please answer all of the questions **except** questions 4 and 5.
- For a **permanent establishment** (as defined in Article 3(c) of the Interest & Royalties Directive - see Note 1) please answer all questions **except** question 3.

✓ as appropriate

1. Is this the company's, or permanent establishment's, first claim (or application) under the Interest & Royalties Directive?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. In which Member State of the European Union is the company or the permanent establishment resident for tax purposes? (If this claim is being made by a permanent establishment, say in which Member State the controlling company is resident for tax purposes.) (See Note 1)	<input type="text"/>	
<i>Section 766, ITTOIA 2005 [see Article 3(a)(i)]</i> 3. Is this claim being made by a company?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'Yes', say which type of concern (as listed in Article 3(a) of the Directive – see Note 8.1) the company is, and answer question 6. If 'No', answer question 4.	<input type="text"/>	
<i>Section 758(3), ITTOIA 2005 [see Article 1(5)(a) and (b)]</i> 4. Is this claim being made by a 'permanent establishment' as defined at Article 3(c) of the Directive? (See Note 1)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'Yes', answer question 5. If 'No', please explain on a separate sheet of paper why you claim to be able to benefit from the terms of the Directive.		
<i>Section 760(4), ITTOIA 2005 [see Article 1(5)(a)]</i> 5. Is the payment that is shown at Part C of this claim form effectively connected with the permanent establishment?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'Yes', answer question 6. If 'No', please explain on a separate sheet why the permanent establishment claims to be able to benefit from the terms of the Directive.		
6. Which of the taxes specified at Article 1(5)(b) or Article 3(a)(iii) of the Directive is the company or permanent establishment subject to 'without being exempt'? (If subject to a tax that is identical or substantially similar that has been imposed since the Directive came into force, give the full name of the tax.) (See Note 9.)	<input type="text"/>	
<i>Section 761(a), ITTOIA 2005 [Article 3(b)(i)]</i> 7. Do you own directly at least 25% of the issued share capital and/or voting rights of the company paying the interest and/or royalties? (See Note 8.2.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'No', answer question 8.		
<i>Section 761(a), ITTOIA 2005 [Article 3(b)(ii)]</i> 8. Does the company which is paying the interest/royalties own directly at least 25% of the issued share capital and/or voting rights of your company? (See Note 8.2.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'No', answer question 9.		
<i>Section 761(b), ITTOIA 2005 [Article 3(b)(iii)]</i> 9. Does a third company own directly at least 25% of the issued share capital and/or voting rights in both your company and in the UK company making the interest or royalty payment(s)? (See Note 8.2.)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If 'Yes', give on a separate sheet the full name and registered address of that company.		
10. On what date does the accounting period (of the claimant) end each year? If, exceptionally, a different year end date applies to the income shown (if any) in Part C1 of this form, give full details on a separate sheet.	<input type="text"/>	

Part C1 Interest and royalties - Claim for repayment of UK income tax

If the company or permanent establishment has already received payments of **interest or royalties** with UK tax deducted, please give details below to claim repayment under the Interest and Royalties Directive.

The income is (*✓ as appropriate*)

Interest

Royalties

Name and address of the UK payer of the income	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £
Totals			

Part C2 Interest – Application for relief at source from UK income tax

Complete the columns below giving the information requested, to apply on behalf of the company or permanent establishment for relief at source from UK income tax.

This is available for UK interest payments only.

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

What is the name and **reference number** of the UK tax office dealing with the company that is paying the interest?

Please attach a copy of the loan agreement(s).

Part D 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 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 behalf.

Name of bank or other nominee

Address of bank or other nominee
Postal code

Account number UK bank 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 E** below)

Part E Declaration (complete this part in all cases)

The company or permanent establishment is beneficially entitled to the income from the source(s) included in this form.

The information I have given in this claim/application is correct and complete to the best of my knowledge and belief.

I declare that the transaction to which this claim/application relates does not fall within the exclusions set out in Section 765(1) or (2) (as appropriate) of ITTOIA 2005.

On behalf of the company or permanent establishment
'✓' as appropriate

I claim repayment of £

(Enter the total amount of UK income tax from Part C1)

As the income is **UK interest**, I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs if there is any material change to the information that I have given on this form. (See Note 7)

Signature _____ Date _____

Print your name below and say in what capacity you are signing.

For use by HM Revenue & Customs

Examined _____ Amount repaid: £ _____ : _____
Authorised _____ HMRC date stamp

EU Interest & Royalties Notes

Use these Notes to help you complete form EU Interest & Royalties. If you need further information, please contact HM Revenue & Customs. Our address, telephone and fax numbers are in Note 10.

1. Purpose of form EU Interest & Royalties

Form EU Interest & Royalties enables

- a **company** that is resident for tax purposes in another Member State of the European Union
- a **permanent establishment** in a Member State of the European Union of a company that is resident for tax purposes in another Member State of the European Union

that is receiving interest or royalties arising in the United Kingdom to

- claim **repayment** of UK income tax in cases where payments of **interest** and/or **royalty** income have been made with UK tax deducted
- apply for **relief at source** from UK income tax under the EU Directive on **interest** payments between associated companies

where relief is due from such tax under the Directive on those payments.

It is not possible to ask HM Revenue & Customs for advance authority to pay royalties without deduction of tax. That is an option available for interest payments only. Instead, Section 914 Income Tax Act 2007 provides for the UK payer of a royalty to make a payment without deduction of tax if all the conditions for exemption set out in Section 758 ITTOIA 2005 are present.

Permanent establishment

The term 'permanent establishment' is defined at Article 3(c) of the Directive as 'a fixed place of business situated in a Member State through which the business of a company of another Member State is wholly or partly carried on.'

2. Who can sign the declaration on the form

A responsible officer of the company or permanent establishment should sign the declaration. An agent (tax adviser), or other duly authorised person acting with the authority of the claimant/applicant may sign on their behalf.

3. Evidence of residence in a Member State of the European Union and where to send the completed form

It is a condition of relief from UK income tax under the terms of the Directive that the beneficial owner of the income is resident in a Member State of the European Union. The tax authorities of the country in which the company is resident will therefore need to certify that the company or permanent establishment is resident in that country for the purposes of tax. The appropriate office should certify the form and send it direct 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 permanent establishment with

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

5. UK Interest and Royalties

Loan interest

Please attach a copy of the loan agreement(s).

Royalties

Where the company (or permanent establishment) is the originator of a process or design etc., please attach a copy of the licence agreement between the company or permanent establishment and the **UK payer** of the royalties.

The EU Directive on payments of Interest & Royalties allows relief only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product. If the company (or permanent establishment) 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.

6. Repayment claims and tax deduction certificates

There is no need to send tax deduction certificates with the completed form EU Interest & Royalties. Please make sure that you have all the original tax deduction certificates and keep them safe, as HM Revenue & Customs may ask to see them later.

7. Relief at source from UK income tax on future interest payments

This form of relief is available for UK-source **interest** payments only.

Relief at source from UK income tax on future payments of interest income is available in cases where HM Revenue & Customs is able to issue an exemption notice under **The Exemption From Tax For Certain Interest Payments Regulations 2004** - Statutory Instrument Number 2622 of 2004, SI 2004/2622.

When relief at source is granted, you are required to tell HM Revenue & Customs at the address in Note 10, as soon as possible, if there is any subsequent change to the material conditions underlying the granting of relief (see Regulation 6 of SI 2004/2622) and which you have detailed in this claim form.

8. Which business concerns qualify to claim the benefits of the EU Directive?

8.1 List of companies covered by Article 3(a) of the original Directive (see Annex to Directive):

Austria	companies under Austrian law known as Aktiengesellschaft and Gesellschaft mit beschränkter Haftung.
Belgium	companies under Belgian law known as naamloze vennootschap/société anonyme, commanditaire vennootschap op aandelen/société en commandite par actions, besloten vennootschap met beperkte aansprakelijkheid/société privée à responsabilité limitée and those public law bodies that operate under private law.
Bulgaria	companies under Bulgarian law known as: "събирателното дружество", "командитното дружество", "дружеството с ограничена отговорност", "акционерното дружество", "командитното дружество с акции", "кооперации", "кооперативни съюзи", "държавни предприятия" constituted under Bulgarian law and carrying on commercial activities.
Cyprus	companies under Cypriot law known as companies in accordance with the Companies Law, Public Corporate Bodies as well as any other body which is considered as a company in accordance with the Income Tax Laws.
Czech Republic	companies under Czech law known as akciová společnost, společnost s ručením omezeným, veřejná obchodní společnost, komanditní společnost, družstvo.
Denmark	companies under Danish law known as aktieselskab and anpartsselskab.
Estonia	companies under Estonian law known as täisühing, usaldusühing, osaühing, aktsiaselts, tulundusühistu.
Finland	companies under Finnish law known as osakeyhtiö/aktiebolag, osuuskunta/andelslag, säästöpankki/sparbank and vakuutusyhtiö/försäkringsbolag.
France	companies under French law known as société anonyme, société en commandite par actions, société à responsabilité limitée and industrial and commercial public establishments and undertakings.
Germany	companies under German law known as Aktiengesellschaft, Kommanditgesellschaft auf Aktien, Gesellschaft mit beschränkter Haftung and bergrechtliche Gewerkschaft.
Greece	companies under Greek law known as ανώνυμη εταιρία.
Hungary	companies under Hungarian law known as közkereseti társaság, betéti társaság, közös vállalat, korlátolt felelősségű társaság, részvénytársaság, egyesülés, közhasznú társaság, szövetkezet.
Ireland	companies in Irish law known as public companies limited by shares or by guarantee, private companies limited by shares or by guarantee, bodies registered under the Industrial and Provident Societies Acts or building societies registered under the Building Societies Acts.
Italy	companies under Italian law known as società per azioni, società in accomandita per azioni, società a responsabilità limitata and public and private entities carrying on industrial and commercial activities.
Latvia	companies under Latvian law known as akciju sabiedrība, sabiedrība ar ierobežotu atbildību.
Lithuania	companies incorporated under the law of Lithuania .
Luxembourg	companies under Luxembourg law known as société anonyme, société en commandite par actions and société à responsabilité limitée.
Malta	companies under Maltese law known as Kumpaniji ta' Responsabilita' Limitata, Soċjetajiet in akkomandita li lkapital tagħhom maqsum f'azzjonijiet.
Netherlands	companies under Dutch law known as naamloze vennootschap and besloten vennootschap met beperkte aansprakelijkheid.
Poland	companies under Polish law known as spółka akcyjna, spółka z ograniczoną odpowiedzialnością.

Portugal	commercial companies or civil law companies having a commercial form, cooperatives and public undertakings incorporated in accordance with Portuguese law.
Romania	companies under Romanian law known as: "societăți pe acțiuni", "societăți în comandită pe acțiuni", "societăți cu răspundere limitată".
Slovakia	companies under Slovak law known as akciová spoločnosť, spoločnosť s ručením obmedzeným, komanditná spoločnosť, verejná obchodná spoločnosť, družstvo.
Slovenia	companies under Slovenian law known as delniška družba, komanditna delniška družba, komanditna družba, družba z omejeno odgovornostjo, družba z neomejeno odgovornostjo.
Spain	companies under Spanish law known as sociedad anónima, sociedad comanditaria por acciones, sociedad de responsabilidad limitada and those public law bodies which operate under private law.
Sweden	companies under Swedish law known as aktiebolag and försäkringsaktiebolag.

8.2 A company is an 'associated company' if it meets the minimum shareholding requirements of Section 761 ITTOIA 2005, that is **25% or more** of the capital or voting rights, and is a company in another Member State of the European Union (Section 758(3) ITTOIA 2005).

Permanent establishments

To qualify for exemption from UK tax under the terms of the Directive a **permanent establishment** making an claim/application must, under **Article 1(5)(b)**, 'insofar as the payments of the interest or royalties represent income in respect of which it is subject in the Member State in which it is situated be subject to one of the taxes mentioned in Article 3(a)(iii) or in the case of **Belgium** to the impôt des non-résidents/belasting der niet-verblijfhouders or in the case of **Spain** to the Impuesto sobre la Renta de no Residentes or to a tax which is identical or substantially similar and which is imposed after the date of entry into force of this Directive in addition to, or in place of, those existing taxes.'

9. List of the taxes a company (or permanent establishment) claiming exemption must be subject to in a Member State

To qualify for exemption from UK tax under the terms of the Directive a **company** making a claim/application must be subject to one of the following taxes without being exempt (or to a tax that is identical or substantially similar and which is imposed after the date of entry into force of the Directive) that are identified in **Article 3(a)(iii)** of the Directive:

Austria	Körperschaftsteuer in Austria.
Belgium	impôt des sociétés/vennootschapsbelasting in Belgium.
Bulgaria	корпоративен данък in Bulgaria.
Cyprus	φόρος εισοδήματος in Cyprus.
Czech Republic	Dan z příjmu právnických osob in the Czech Republic.
Denmark	selskabsskat in Denmark.
Estonia	Tulumaks in Estonia.
Finland	yhteisöjen tulovero/inkomstskatten för samfund in Finland.
France	impôt sur les sociétés in France.
Germany	Körperschaftsteuer in Germany.
Greece	Φόρος εισοδήματος νομικών προσώπων in Greece.
Hungary	Társasági adó in Hungary.
Ireland	corporation tax in Ireland.
Italy	imposta sul reddito delle persone giuridiche in Italy.
Latvia	Uzņēmumu ienākuma nodoklis in Latvia.
Lithuania	Pelno mokestis in Lithuania.
Luxembourg	impôt sur le revenu des collectivités in Luxembourg.
Malta	Taxxa fuq I-income in Malta.
Netherlands	vennootschapsbelasting in the Netherlands.
Poland	Podatek dochodowy od osób prawnych in Poland.
Portugal	imposto sobre o rendimento da pessoas colectivas in Portugal.
Romania	<i>impozit pe profit, impozitul pe veniturile obținute din România de nerezidenți</i> in Romania.
Slovakia	Dan z príjmov právnických osôb in Slovakia.
Slovenia	Davek od dobička pravnih oseb in Slovenia.
Spain	impuesto sobre sociedades in Spain.
Sweden	statlig inkomstskatt in Sweden.

10. Help or further information

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

- visit our website www.hmrc.gov.uk and look for **DT Guidance Note 11** in the *Search* facility
- 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 permanent establishment's reference number at HM Revenue & Customs (for example '12/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.