

**UK/Japan Double Taxation Convention (SI 2006 No. 1924)
Claim to relief from United Kingdom income tax on income paid on or after 1 January 2007**
For use by an individual resident in Japan receiving PENSIONS, INTEREST or ROYALTIES arising in the UK

Please

- use the **Japan-1-DT Notes** to help you fill in this form
- give all the details asked for in the form and sign the **declaration** in Part F
- send the form to the National Tax Agency office for the district in Japan in which you reside.
See note 4 in the Japan-1-DT Notes.

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

 Or phone us: **+ 44 135 535 9022** if calling from outside the UK, or **0845 300 0627** if calling from the UK.

Part A Your personal details

Mr, Mrs, Ms, Miss or other title _____

Full name

Full residential address

Enter a **phone number** where we can contact you. This may help us deal with your completed form more quickly.

 If you have a **tax adviser**, please give details.
See Japan-1-DT Note 5.

Adviser's name _____

Adviser's address _____

Phone number _____

Fax number _____

Reference/contact name (if any) _____

Please give: Your date of birth

Day Month Year

Your nationality

Your tax reference number in Japan

If you have at any time lived in the UK, please give:

Your UK National Insurance Number

 and your **exact date of departure** from the UK.

Day	Month	Year
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 If you have **never lived in the UK**, please '✓' here
For use by the National Tax Agency office in Japan

Please complete this part and add your official stamp. You may wish to take a copy of the form for your records.

 I certify that _____
is a resident of Japan within the meaning of Article 4 of the
2006 UK/Japan Double Taxation Convention.

Official Stamp

Signature _____ Date _____

Part B Please answer the following questions**1** Have you always lived in Japan?Yes No

If 'Yes', go to question 6.

If 'No', answer question 2 onwards.

2 On what date did you begin to live in Japan permanently?

Day Month Year

3 From what date have you paid, or will you pay, tax in Japan on the income that you include in this claim?

Day Month Year

(This may differ from the date you have given in answer to question 2.)

If you do not have to pay tax in Japan on this income please give the reason(s) on a separate sheet.

4 Since you left the UK, have you (or if you are married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK?Yes No

If 'Yes', give on a separate sheet the address of the property.

If the property is still owned by you but is let to someone else give details, including the expected annual income.

If the property is no longer available for your use give the reason *(for example, sold or tenancy ended)* and give the date on which it was last available for your use.

If you left the UK to live abroad

- **less** than four years ago, answer **question 5**, then **question 7**
- **more** than four years ago, answer **question 6** then **question 7**

5 How many days did you spend in the UK during**a** the period from the date you left the UK to the following 5 April? _____ days**b** each UK tax year since the date you left the UK to live abroad

Enter the tax year(s) and number(s) of days Tax year to 5 April 20 ____ ____ days

Tax year to 5 April 20 ____ ____ days

Tax year to 5 April 20 ____ ____ days

Now go to question 7.**6** Have you been in the UK during the past four years forYes No

• 183 days or more in any one tax year?

• 91 days or more a tax year on average? (a UK tax year starts on 6 April)

Yes No

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

7 Are you engaged in any trade or business in the UK, or do you perform independent personal services from a fixed base situated in the UK? If 'Yes', give full details on a separate sheet.Yes No *Answer question 8 if your claim includes **copyright royalties**. Otherwise leave blank.***8** Are you the **originator** of the work or product that has been licensed to the UK?Yes No

If 'No', 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. See the Japan-1-DT Notes (Part C.4).

Part C Relief at source from UK income tax

- To apply for relief at source from UK income tax, please complete **Parts C.1, C.2, C.3 or C.4** as appropriate.
- Remember to tick box 1 in **Part F**.

C.1 UK State Pension or Incapacity Benefit

See the *Japan-1-DT Notes* for help with this part

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

UK State Pension	<input type="checkbox"/>	Date on which payments began	Day	Month	Year
UK Incapacity Benefit	<input type="checkbox"/>	Date on which payments began	Day	Month	Year

C.2 Work pensions and/or purchased annuities

See the *Japan-1-DT Notes* for help with this part

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

Full description of the income and name and address of the UK payer	Payer's reference number	Date on which payments began

C.3 Interest

See the *Japan-1-DT Notes* for help with this part

Please do **not** show **bank** or **building society** interest here. HM Revenue & Customs cannot arrange for payment of bank or building society interest with no UK tax taken off. For repayment of tax already deducted, please use **Part D**.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Payable date(s)

If you receive interest from privately arranged loans, please see the **Japan-1-DT Notes** about Part C.3.

C.4 Royalties

See the *Japan-1-DT Notes* for help with this part

- Answer the question below, then complete columns **(a)** to **(c)** as appropriate, giving the information requested.
- For repayment of tax already deducted please use **Part D**.

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

Enter details of any payments you have already received with UK tax taken off.

IMPORTANT: If

- you have received a trivial pension commutation payment, or
- you have received a State Pension Deferral lump sum, or
- the income is from a trust or estate

please read **Part D** of the **Japan-1-DT Notes** for guidance on what you need to do.

Source of income <i>For example, State Pension lump sum, or copyright royalties paid by [name & address of payer]</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax taken off £

Remember to also complete and sign **Part F** below.

Totals

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Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

I authorise the person or organisation named below to receive the amount due on my behalf.

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number

UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

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

Signature _____ (Now also complete and sign the declaration in Part F below)

Part F Declaration

- I am beneficially entitled to the income from the source(s) included in this form or otherwise meet the conditions for relief in the 2006 UK/Japan Double Taxation Convention.

- 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 the Japan-1-DT Notes about Part C.)

If you want to **work out** the amount repayable, see the **Japan-1-DT Notes**. Tick 2(a) and write the amount in the box. If you want HM Revenue & Customs to work out the amount for you, tick 2(b).

- 2** I claim repayment of UK income tax and

- (a)** have worked out that the amount repayable to me is
or

£	
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- (b)** want HM Revenue & Customs to work out the amount repayable to me.

Signature _____

Date _____

Use these Notes to help you complete form Japan-1-DT. If you need further information, please contact **HM Revenue & Customs**. Our address, telephone and fax numbers are in Note 6.

1. Double taxation - being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in **both** countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with countries that include Japan. The precise conditions that apply to your income from the UK as a resident of Japan can be found in the text of the UK/Japan Double Taxation Convention.

2. Purpose of the form Japan-1-DT

Form **Japan-1-DT** enables you to apply under the 2006 UK/Japan Double Taxation Convention (SI 2006 No. 1924) for relief at source from UK income tax on pensions, purchased annuities, royalties and interest paid from sources in the UK. If pension, interest or royalty payments have been made with UK income tax deducted, use form **Japan-1-DT** to claim repayment of the UK tax deducted from income paid **on or after 1 January 2007**. For income paid before that date, use form **Japan/Individual**.

3. Tax vouchers

There is no need to send tax vouchers with your completed form Japan-1-DT, 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.

4. Certification of the form by the taxation authorities of Japan

It is a condition of relief from UK income tax under the terms of the Double Taxation Convention that the beneficial owner of the income is resident in Japan.

Please

- a. send the completed form to the **National Tax Agency** office in the district in Japan in which you reside. That office will certify that you are a resident of Japan within the meaning of the 2006 UK/Japan Double Taxation Convention and return the form to you;
- b. then send the certified form to **HM Revenue & Customs, PAYE & Self Assessment, PO Box 4000, Cardiff, United Kingdom, CF14 8HR**.

5. Confidentiality

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

6. Help or further information

If, after using these Notes and the Digest of Double Taxation Treaties you need help or more information, please

- phone HM Revenue & Customs between 08.00 and 20.00 Monday to Friday, 08.00 and 16.00 Saturday.
+ 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**.

Please quote your HM Revenue & Customs reference number whenever you contact us.

7. Completing the form Japan-1-DT

Use the following notes to help you complete **Parts A to F** of form Japan-1-DT.

Please

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the 2006 UK/Japan Double Taxation Convention
- give all the information requested and attach any supporting documents that are asked for. If you need more room, attach a separate sheet. Please write your name and your HM Revenue & Customs reference number on each additional sheet.

Part A: Personal details of claimant

Please give all the details asked for. If you have a tax adviser, please include the tax adviser's details.

Part B: Questions

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

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

The 2006 UK/Japan Double Taxation Convention (SI 2006 No. 1924) provides for the following benefits:

- No UK tax to be withheld from payments of **pensions** and **annuities**
- Generally, UK tax at 10% to be withheld from most payments of **interest**
- No UK tax to be withheld from payments of **royalties**.

Give the details asked for in **Part C** to apply for relief at source from UK income tax on future payments of income. Relief at source 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). 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.

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 6, without delay, if there is any subsequent change to the information you have given on the form Japan-1-DT.

Part C.1: UK State retirement pension or Incapacity Benefit

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

State Pension

A State Pension is a National Insurance benefit and is taxable, but usually paid without deduction of tax. If you receive a UK State Pension you can claim exemption from UK income tax under the 2006 UK/Japan Double Taxation Convention. Tick the 'UK State Pension' box in **Part C.1** of the form Japan-1-DT and give the date payments began.

State Pension Deferral lump sum

If you have received a State Pension Deferral lump sum from which UK tax has been taken off, see **Part D** of these notes.

Incapacity Benefit

Like the State Pension, Incapacity Benefit is taxable but is paid without deduction of tax. If you receive Incapacity Benefit you can claim exemption from UK income tax under the 2006 UK/Japan Double Taxation Convention. Tick the 'UK Incapacity Benefit' box in **Part C.1** of the form Japan-1-DT and give the date payments began.

Part C.2: UK pensions and purchased annuities

Certain types of pension and most annuities from the UK, paid to you as a resident of Japan, can be exempted from UK income tax.

If the pension and/or annuity is taxed under the PAYE (Pay As You Earn) system, any adjustment will go back to the **latest** of the following:

- the date on which you became resident in Japan for the purpose of that country's tax
- the date payments of the income began, or
- the earliest UK tax year which remains in date for claiming repayment of UK income tax.

Please send with your form Japan-1-DT a photocopy of the latest P60 that you have received from the payer of your pension. This will help us make the adjustment.

UK Government, local authority and publicly funded educational institution pensions

If you receive a pension paid by the UK for **service to the UK Government or a local authority**, there are special provisions in the Double Taxation Convention. Your pension from that employment will be exempt from UK tax **only** if you are a **national of Japan** or a dual national of the UK and of Japan, as well as being resident there.

If these provisions mean that your pension will be taxed in the UK, you may be entitled to UK personal allowances if you are a national of another member state of the European Economic Area or a national and resident of Japan. Certain other categories of individuals may also be entitled to UK personal allowances. For more information see HM Revenue & Customs website www.hmrc.gov.uk and look for **non-residents** in the *Search* facility.

If you need further help, please contact HM Revenue & Customs at the address in Note 6.

Part C.3: UK Interest

UK source interest can generally 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.

As explained in the introduction to Part C of these notes, we may be able to arrange for interest on these stocks to be paid together with the relevant amount of treaty benefits.

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 Japan-1-DT

- 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 Japan-1-DT.

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

Other interest

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

Most royalties can be paid to you with no tax deducted. Any UK tax that has been deducted can be repaid to you in full. 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 you are **not** the originator but have acquired the rights, please attach to the form Japan-1-DT 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.

Other royalties

Please attach to the form Japan-1-DT 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.

Part D: Claim for repayment of UK income tax

Trivial Pension Commutation Payments

From 6 April 2006, registered pension schemes and life insurance companies can pay 'Trivial Pension Commutation Payments'. This means that instead of receiving a small annual pension or annuity, a single lump sum is paid. UK tax is taken off these amounts under the normal PAYE (Pay as You Earn) rules.

If you have received a Trivial Pension Commutation Payment and **on the date the lump sum was paid** you were resident for tax purposes in Japan you can claim repayment of the tax that has been taken off. Please

- enter details of the lump sum in Part D of the form Japan-1-DT and
- attach Parts 2 and 3 of the form **P45** that you received from the payer of the lump sum.

State Pension Deferral lump sum

If you have received a State Pension Deferral lump sum from which UK tax has been taken off

- fill in **Part C.1** to claim exemption from UK income tax for payments of the State Pension **and**
- enter in **Part D** the amount of the lump sum and the amount of tax taken off.

Please send with your form Japan-1-DT a **photocopy of the notification of the lump sum award** that you received from The Pension Service. This will help us make the repayment.

Income from a trust or estate

If you receive payments from a trust or estate, write the name of the trust or estate in the **source of income** box in Part D. If you have received a payment from a **discretionary trust**, write both the name of the trust and its UK tax reference number in the **source of income** box in Part D.

HM Revenue & Customs will 'look through' to the income received by the trustees and work out the repayment due to you. It is likely that you will only be entitled to some of the amount shown as tax credit at the rate applicable to trusts in box 7.2 of the **Statement of income from trusts, R185 (Trust Income)**, given to you by the trustees.

Interest

As explained in these notes, the UK/Japan Double Taxation Convention provides for a reduced rate of 10% UK tax to be withheld from payments of **interest**. If you have received interest payments from which UK tax has been taken off, you may claim repayment of the UK tax in excess of 10%. Enter the details asked for in Part D.

Royalties

As explained in these Notes, the UK/Japan Double Taxation Convention provides for exemption from UK income tax on **royalties**. If you have received **royalty** payments from which UK tax has been taken off, you may claim repayment of the UK tax. Enter the details asked for in Part D.

Part E: Payment to a nominee

You should only complete **Part E** if you want HM Revenue & Customs to make any repayment to a bank, building society, tax adviser or other person on your behalf. If you want the repayment to be credited to a bank or building society account, the account holder's name must be the same as the name of the person entitled to receive the repayment. We will send the repayment by post so you will need to give the full postal address and other details asked for on the form.

If you want repayment to be made to your tax adviser, please give the reference number (if any) that the tax adviser uses in correspondence with you.

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

Part F: Declaration

You must sign the form Japan-1-DT personally in **Part F**.

You may claim on behalf of

- an unmarried minor (someone under the age of 18), or
- a mentally incapacitated person, or
- someone who has died.

Claims should normally be made by

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who has died (the claim will relate to income up to the date of death only).

Ask HM Revenue & Customs if you are in any doubt about whether you are the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you are claiming.

UK tax taken off interest: Working out for yourself the amount of tax repayable

You may use the boxes below to work out the amount of the repayment of UK tax on **interest** payments.

- If you do not wish to work out the repayment and do not enter an amount in **Part F.2(a)** of the form Japan-1-DT, HM Revenue & Customs will work out any repayment that is due to you.
- If you receive income from a **trust or estate**, do not complete these steps. See the **Japan-1-DT Notes** about **Part D**, which tell you about income from a discretionary trust.

Step One: Enter in box 1 the amount of interest 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 Japan-1-DT.

	Income before tax		UK income tax	
1	£		2	£

Step Two: Calculate 10% of the total amount of interest (in box 1) and enter the result in box 3

3	£	
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Step Three: Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4.

4	£	
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Step Four: Finally, take the amount you have shown in box 4 and enter it on the form Japan-1-DT at **Part F.2(a)**. This is the amount of UK income tax repayable to you.

Reclaiming the reduced rate of 10% UK income tax withheld

You may be able to reclaim some or all of this UK income tax (the amount you have entered in box 3 above if you have worked out the repayment) if you are entitled to UK Allowances. You are entitled to UK Allowances if, for example, you are a national of a member state of the European Economic Area (which includes UK nationals) or you are a national and resident of Japan. If you want further information about UK Allowances and how to claim them, please contact HM Revenue & Customs. The address and phone number are in Note 6. Or see our website www.hmrc.gov.uk and look for **non-residents** in the *Search* facility.

Privacy and Data Protection

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification to the Data Protection Commissioner, 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, or
- 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so.
