

**UK/Japan Double Taxation Convention (SI 2006 No. 1924)**
**Claim to repayment of United Kingdom income tax deducted from property income dividends paid by UK Real Estate Investment Trusts ('UK-REITs')**

**This form is for use by a COMPANY or CONCERN resident in Japan.**

Individuals resident in Japan claiming relief from UK tax on property income dividends should use form UK-REIT DT-Individual.

Please

- use the **Japan-4-DT Notes** to help you fill in this form
- **include only property income dividends paid by real estate investment trusts** do not include any other income
- give all the details asked for in the form
- sign the **declaration** in **Part E** and say what is your status in the company or concern
- See note 4 in the Japan-4-DT Notes about where to send the completed form.

If you need help or more information, contact **HM Revenue & Customs, Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.**

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)**

<p><b>Full name</b> of the company/concern receiving the income</p> <hr/> <p><b>Full registered address</b> (do not use 'care of' address)</p> <hr/> <hr/> <p><b>Telephone number</b> _____</p> <p>Fax number _____</p> <p>Reference (if any) or contact name</p>	<p>If the company or concern has a <b>tax adviser</b>, please give details. <i>See note 5 in the Japan-4-DT Notes.</i></p> <p><b>Adviser's name</b></p> <hr/> <p><b>Adviser's address</b></p> <hr/> <hr/> <p><b>Telephone number</b> _____</p> <p>Fax number _____</p> <p>Reference (if any) or contact name</p>
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**Please give**

- the company or concerns tax reference in Japan
- the address of the National Tax Agency office in Japan where the latest tax return was sent, *and*
- the date on which it was sent.

**For use by the National Tax Agency office in Japan**

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

I certify that \_\_\_\_\_ Official Stamp

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

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

## Part B Questions

Please

- Answer the questions in Part B1 if the claimant is a **company** or **other business concern** in Japan that is receiving the property income dividends and is claiming **relief from UK tax subject to 10% tax being retained in the UK**. See *Article 10(2)(b) of the Double Taxation Convention*.
- Answer the questions in Part B2 if the claimant is a **pension fund** or **pension scheme** established under the laws of Japan (including a mutual fund where membership is limited solely to tax exempt pension funds) and is claiming **exemption** from UK tax. See *Article 10(3)(b) of the Double Taxation Convention*.

Part B1 - For a company or other business concern in Japan	✓ where appropriate	
<b>B1.1</b> Is the company a) managed in Japan? b) incorporated in Japan? <i>[See Article 4(1) of the Double Taxation Convention]</i>	(a) Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(b) Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>B1.2</b> Is the company liable to tax in Japan in respect only of income from sources in Japan? <i>[See Article 4(1)]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>B1.3</b> Is the company engaged in any trade or business from a permanent establishment situated in the UK? If 'Yes', give full details on a separate sheet, including the name and reference number of the UK tax office dealing with the permanent establishment. <i>[See Article 10(6)]</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Part B2 - For a pension fund or pension scheme established under the laws of Japan	✓ where appropriate	
<b>B2.1</b> Is the claimant a pension fund or pension scheme that is established under the laws of Japan? <i>[See Article 3(1)(m) of the Double Taxation Convention]</i> If 'Yes', go to question B2.2 If 'No', go to question B2.3	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>B2.2</b> Is the claimant a plan, scheme, fund, trust, company or other arrangement operated principally to administer or provide pensions or other retirement benefits? <i>[See Article 3(1)(m)(ii)]</i> If 'Yes', go to question B2.5 If 'No', go to question B2.3	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>B2.3</b> Is the claimant operated to earn income for the benefit of one or more plan, scheme, fund, trust, company or other arrangement operated principally to administer or provide pensions or other retirement benefits? <i>[See Article 3(1)(m)(ii)]</i> If 'Yes', go to question B2.5 If 'No', go to question B2.4	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>B2.4</b> Is the claimant an investment fund or trust where all of the interest of the fund or trust is held exclusively by pension funds or pension schemes? <i>[See Part 3, Exchange of Notes, paragraph 1]</i> If 'Yes', go to question B2.5 If 'No', say on a separate sheet why the claimant is able to qualify for full relief from UK tax under the terms of Article 10(3)(b) then go to question B2.6.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>B2.5</b> Is the plan, scheme, fund, trust, company or other arrangement exempt from income taxation in Japan on the property income dividends included in this claim? <i>[See Article 3(1)(m)(iii)]</i> If 'Yes', go to question B2.6 If 'No', say on a separate sheet why the claimant is able to qualify for full relief from UK tax under the terms of Article 10(3)(b) then go to question B2.6.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>2.6</b> At the end of the claimant's taxable year before the date of payment of the property income dividends included in this claim, were more than 50% of the beneficiaries, members or participants of the pension scheme or plan, individuals who are residents of either the UK or Japan? <i>[See Article 22(2)(e)]</i> If 'No', say on a separate sheet why the claimant is able to qualify for full relief from UK tax under the terms of Article 10(3)(b).	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## Part C Details of property income dividends from UK Real Estate Investment Trusts

Please

- see Note 2 in the Japan-4-DT Notes
- include only **property income dividends** paid by UK companies that are **real estate investment trusts**
- **do not include**
  - ordinary dividends paid by the UK-REIT, or dividends paid by any member of a Group UK-REIT other than the principal company of the group
  - any other dividends or other sources of income.

For each property income dividend please give <ul style="list-style-type: none"> <li>• the <b>full name</b> of the UK real estate investment trust <i>and</i></li> <li>• the <b>number of shares</b> owned by the claimant.</li> </ul>	Date(s) of payment of property income dividend(s)	Amount(s) of property income dividend(s) before UK income tax £	Amount(s) of UK income tax taken off £

Totals

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## Part D Authority to make repayment to a nominee

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 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

- The company or concern is beneficially entitled to the property income dividends included in this form.
- The information I have given in this claim is correct and complete to the best of my knowledge and belief.

On behalf of the company

as appropriate

I claim repayment of UK income tax and

(a) have worked out that the amount repayable to the company or concern is

\*£

*\*Enter the amount 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 to work out the amount payable to the company or concern.

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

Please print your name below and enter your status.

## Japan-4-DT Notes

**Form Japan-4-DT is for use by a COMPANY or CONCERN resident in Japan.** Individuals resident in Japan claiming relief from UK tax on property income dividends should use form UK-REIT DT-Individual.

Use these Notes to help you complete form Japan-4-DT. If you need help or further information, see Note 8.

### 1. Property income dividends paid by UK real estate investment trusts ('UK-REITs')

A 'UK-REIT' is a company which has a property business. It must be resident in the UK and be listed on a recognised Stock Exchange. A UK-REIT can also be a group of companies. In this case, the principal (parent) company of the group must be UK resident and stock exchange listed. Under the UK-REIT regime, the UK-REIT pays no tax on its qualifying property income, but the company (principal company for a Group REIT) will withhold UK income tax at the basic rate when making a distribution out of its qualifying property income, a '**property income dividend**'. It is obliged to distribute most of its profits as property income dividends.

#### UK dividends from which no income tax is withheld

The company (principal company of a Group REIT) may also pay ordinary company dividends from which no income tax is withheld. Other members of a Group REIT may also pay dividends. These will always be ordinary company dividends from which no income tax is withheld. UK company dividends from which no income tax is withheld have an additional amount attached to them (but not paid to the shareholder) called a tax credit. **It is not possible for a claim to be made under the terms of the UK/Japan Double Taxation Convention for payment of the tax credit.**

### 2. Purpose of form Japan-4-DT

Form Japan-4-DT allows you to claim repayment of some or all of the income tax deducted from property income dividends that are paid by real estate investment trusts after 1 January 2007.

**Please do not include in your claim any other sources of UK income, such as dividends paid by UK companies that are NOT property income dividends of a UK real estate investment trust.** Claim forms for DT treaty relief from UK income tax on UK interest and royalties are available from [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or from the address in Note 8.

- Use these Notes to help you complete form Japan-4-DT. If you need further information, please contact **HM Revenue & Customs – Residency ('HMRC Residency')**. Our address, telephone and fax numbers are in Note 8.

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

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.

### 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 the head or main office of the company is situated. That office will certify that the company is a resident of Japan within the meaning of the 2006 UK/Japan Double Taxation Convention and return the form to you
- b. send the certified form to **HM Revenue & Customs, Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.**

#### If this is **NOT** the first claim

If the company, concern or pension fund/scheme has made a previous claim for repayment of tax deducted from distributions by real estate investment trusts and

- remains resident in Japan, and
  - there has been no change in the tax position of the company, concern or pension fund/scheme,
- you do not need to get this form certified by the National Tax Agency. Send the form direct to HM Revenue & Customs at the address shown above.

## 5. Confidentiality

All the information that you provide to HMRC 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 agent (e.g. tax adviser) who is nominated by the company or concern.

## 6. How to work out the amount of UK income tax repayable to the company or concern

- Follow **Steps One** and **Two** and if appropriate, **Steps Three** to **Five** below.
- If you do not wish to work out the repayment and do not enter an amount in **Part E (a)** of the form Japan-4-DT, HM Revenue & Customs will work out any repayment that is due.

**Step One:** Enter in box 1 the total amount of property income dividends before UK tax and in box 2 the amount of UK tax taken off. Take these figures from the totals boxes in **Part C** of the form Japan-4-DT.

Income before tax		UK income tax	
1	£	2	£

### **Step Two:**

- If this claim is being made by a pension fund etc that has answered the questions at Part B.2 of the claim form Japan-4-DT and is entitled to claim full relief from UK tax, enter the total amount of tax on the form Japan-4-DT at **Part E (a)**.
- In all other cases the double taxation treaty provides for UK tax of 10% to be retained. Follow **Steps Three** and **Four** to work out the amount repayable.

**Step Three:** If (as explained in Step Two) 10% UK tax should be retained under the double taxation treaty, calculate 10% of the total amount of property income dividends (in box 1) and enter the result in box 3.

3	£
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*For example, the box 1 figure is £100.00, 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.

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

## 7. Tax vouchers

There is no need to send tax vouchers with the completed form Japan-4-DT, 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.

## 8. Help or more information

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

- visit HMRC Residency's website: [www.hmrc.gov.uk/cnr](http://www.hmrc.gov.uk/cnr)
- phone HMRC 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, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD**. Our fax number is +44 115 974 1995 from outside the UK, or 0115 974 1995 from inside the UK.

Please quote the HMRC Residency reference number whenever you contact us.

The forms mentioned in this note are available from [www.hmrc.gov.uk/cnr](http://www.hmrc.gov.uk/cnr) or the address above.

### **Part A: Details of the entity and tax adviser**

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

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

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

### **Part C: Details of property income dividends from UK real estate investment trusts.**

Please give all the details asked for. Remember that you should only include property income dividends paid by UK real estate investment trusts ('UK-REITs') and no other types of income.

## **Part D: Authority to make repayment to a nominee**

You should only complete **Part D** if you want HMRC Residency to make any repayment to a bank, tax adviser or other person on the entity's or concern's behalf.

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

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

## **Part E: Declaration**

A responsible officer of the company or concern should sign the declaration in **Part E** of the form Japan-4-DT.

An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the entity may sign the declaration on behalf of the entity.

## **Our service commitment to you**

HM Revenue & Customs is 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.*