

United Kingdom/Japan Double Taxation Convention (SI 1970 Number 1948 and Protocol).

APPLICATION for relief at source from United Kingdom income tax and CLAIM to repayment of United Kingdom income tax

This form is for use by an individual resident of Japan receiving

- a UK state retirement pension or incapacity benefit
- pensions, purchased annuities, interest or royalties arising in the UK.

Please use the **Guidance Notes for form Japan/Individual** to help you complete this form and

- Give **ALL** the information requested and **attach supporting documents** where necessary. If you need more room, attach a separate sheet. Remember to sign the **declaration** in Part 5.
- If you claim repayment of UK income tax, attach the **tax deduction certificates** (originals, not photocopies)
- Send the completed form Japan/Individual to the National Taxation office for the district in Japan in which you reside.

Note: In making this application/claim, you are consenting to the National Taxation Office in Japan certifying to the UK Inland Revenue that you are resident in Japan for the purposes of Japanese tax. See Guidance Note 2.

If you need help with this form, please write to **Inland Revenue - Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD**. Or phone the Centre for Non-Residents during UK office hours. Our contact numbers are + 44 151 210 2222 if calling from outside the UK, or 0845 070 0040 if calling from the UK.

Part A Your personal details

Please '✓' as appropriate

Full name Mr Mrs Miss Ms Other (specify) _____

Full residential address _____

Telephone number at which the Centre for Non-Residents can contact you with any queries _____

Details of your tax adviser or other person (if any), whom you wish the Centre for Non-Residents to contact about the information given on this form. See Guidance Note 3.

Name and address of adviser etc. _____

Telephone number _____

Fax number _____

Reference (if any) or contact name _____

Please give:

- Your date of birth

day	month	year
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- Your tax reference number in Japan

- The address of the National Taxation Office in Japan to which your latest tax return was sent.
- The date on which it was sent to that office.

For use by the National Taxation 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 _____ is for the purposes of Japanese tax

- * a resident of Japan, or
- * a non-permanent resident of Japan.
- * Delete whichever does not apply.

Official Stamp

Signature _____ Date _____

Part B Please answer the following questions

'✓' where appropriate

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

If 'Yes', please give

Your UK National Insurance Number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Your exact date of departure from the United Kingdom

The date on which you became resident in Japan for Japanese tax purposes.

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

If 'Yes' give

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

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

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

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

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

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

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

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

If Yes, give full details on a separate sheet.

7 Are you a national of Japan? Yes No

If 'No', have you been admitted to Japan for permanent residence?

Yes No

Please answer the following question if you are applying for relief from UK tax on copyright royalties – see Part C4.

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

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

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

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

Part C1 State retirement pension or incapacity benefit See Guidance Note 5

If you receive a UK State retirement pension or UK incapacity benefit, please '✓' and enter the date on which payments began.

UK State retirement pension date payments began

UK incapacity benefit date payments began

Part C2 Work pension and/or purchased annuities*See Guidance Note 6*

Please

My nationality is

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

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

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

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

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

Part C3 Interest**Important** - see *Guidance Note 7* before you complete this part.

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

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

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

If you receive interest from privately arranged loans, please give the following details on a separate sheet

- Name and address of the UK payer of the interest
- Date of the loan agreement
- Amount of the loan
- Due date(s) of the interest.

Please also attach a copy of the loan agreement.

Part C4 Royalties*See Guidance Note 8*

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

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)** a full description of the royalties.
- Enter in **column (b)** the date of the **licence agreement** between you and the UK payer **and attach a copy of the licence agreement.**
- Enter in **column (c)** the name and address of the UK payer of the royalties.

Column (a)	Column (b)	Column (c)

Part D Claim for repayment of UK income tax deducted

If you have already received payments of income with UK tax deducted, please give details below to claim repayment of the appropriate amount of tax. **If the income is interest or royalties, the amount of UK tax repayable to you will be less than the full amount of UK tax deducted. To work out the amount repayable, please see Guidance Note 9.**

- If you need more room, attach an additional sheet. Then complete the Declaration in **Part E**.
- Please attach the **original** tax deduction certificate for each item that you show. See *Guidance Note 10*.
- If no payments of the income have yet been made, go direct to the Declaration in **Part E**.

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

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

Do you bear tax in Japan on the interest?

Yes "✓" as appropriate
No

If 'No',

- have you sold, or made a contract to sell, any of the securities within **3 months** of the date they were bought? Yes No
- give, on a separate sheet, the following details for each security
 - a) the date(s) of the purchase(s) and the amount(s) purchased
 - b) the date(s) of the sale(s) and the amount(s) sold.

Part E Declaration *See Guidance Note 8 about working out the repayment for interest or royalties*

- I am beneficially entitled to the income from the source(s) included in this form.
- The information I have given in this application/claim is correct and complete to the best of my knowledge and belief.

✓ as appropriate

1. I apply for relief at source from UK income tax and undertake to tell Inland Revenue Centre for Non-Residents if there is any change to the information that I have given in this form. (See *Guidance Note 4*.)

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

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

£

or

- (b) I want the Centre for Non-Residents to work out the amount repayable to me.

Signature

Date

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

direct to me

to my bank/agent in the UK as named below

Name and address of UK bank/agent

Account/reference number, if any

For official use by the United Kingdom Inland Revenue

Examined _____	Amount repaid: £ _____ :
Authorised _____	CNR Date stamp

Guidance Notes for form Japan/Individual

Use these Notes to help you complete form Japan/Individual. If you need further information, please contact **Inland Revenue – Centre for Non-Residents**. Our address, telephone and fax numbers are in Note 11.

1. Purpose of form Japan/Individual

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

2. Evidence of residence in Japan and where to send the completed form

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

Please send the completed form Japan/Individual to the **National Taxation Office** for the district in Japan in which you reside. That Office will certify that you are either a permanent resident or non-permanent resident of Japan for the purposes of Japanese tax and return the form to you.

Send the certified form to **Inland Revenue – Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD**.

3. Confidentiality

All the information that you provide to the Centre for Non-Residents is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

4. Relief at source from UK income tax on future income payments

Relief at source from UK income tax on future payments of income may be available in cases where the Centre for Non-Residents is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). The Centre for Non-Residents deals with each application on its merits. Where the Centre for Non-Residents cannot agree to allow relief at source or cannot arrange it, you can claim **repayment** of the UK tax deducted.

If relief at source is granted, please tell the Centre for Non-Residents at the address in Note 11, without delay, if there is any subsequent change to the information you have given on the form Japan/Individual.

5. UK State retirement pension or incapacity benefit

The UK State retirement 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.

6. UK Pensions from former employers, other occupational and personal 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 however you receive a pension paid by the UK for **service to the UK Government or a local authority**, or where you were employed in a publicly funded educational institution, there are special provisions in the Convention. Your pension from that employment will be exempt from UK tax **only** if you are

- a national of **Japan** or
- admitted to Japan for permanent residence.

If these provisions mean that your pension will be taxed in the UK, you may be able to claim UK personal allowances, provided that you satisfy certain conditions. Details are in booklet IR20 'Residents and non-residents'. If you have any questions or wish to make a claim, please contact

- **For pensions paid for service to a UK local authority:**
Centre for Non-Residents at the address in Note 11.
- **For pensions paid for service to the UK Government:**
Inland Revenue South Wales Area MU2, Ty Glas, Llanishen, Cardiff, Wales CF14 5YA.
Telephone + 44 2920 501290 if calling from outside the UK, or 0845 300 3949 if calling from the UK.

7. UK Interest

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

◆ **Interest from securities**

UK tax is deducted from interest on loan stocks issued by

- companies which are **not quoted** on the Stock Exchange and
- local authorities.

We may be able to arrange for interest on these stocks to be paid with **tax deducted at 10%** as explained in note 4.

Interest from the following UK sources is paid with no UK tax deducted, so there is no need to apply for relief from UK tax at source. Please **do not** enter in Part C3 of form Japan/Individual

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

Additionally, some UK banks and building societies operate a scheme for payment of interest without deduction of UK tax to non-residents. Ask your UK bank or building society for information. The Centre for Non-Residents 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 C3 of the form.

If you have already received any interest with UK tax deducted, you may claim **repayment** of the tax **in excess of 10%**. Please see Note 8.

◆ **Interest from securities not bearing tax in Japan**

Where the beneficial owner of the interest

- does **not bear tax** in Japan **and**
- sells (or makes a contract to sell) the security that gives rise to the interest within 3 months of the date of acquisition,

no relief is available from UK tax on the interest. There is a question about this in Part D of the form Japan/Individual.

◆ **Other interest**

Where interest is payable on a loan to a UK resident individual or company, the Centre for Non-Residents routinely asks the UK Tax Office dealing with the tax affairs of the payer of the interest for a report. We can do this **before** we receive the form Japan/Individual certified by the National Taxation Office in Japan if you send us

- a copy of the loan agreement(s) **and**
- an advance copy of the completed form Japan/Individual.

But please remember that the Centre for Non-Residents cannot finalise matters until we have received a satisfactory certified form Japan/Individual.

8. UK Royalties

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

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/Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help the Centre for Non-Residents to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

◆ **Other royalties**

Please attach to the form Japan/Individual a copy of the licence agreement between **you** and the **UK payer** of the royalties. If you are **not** the originator of the product giving rise to the royalties but have acquired the rights, please also attach a copy of the licence, contract or assignment under which you have acquired the UK rights.

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

As explained in Notes 7 and 8, under the UK/Japan Double Taxation Convention UK income tax may be withheld at the reduced rate of **10%** from payments of **interest** and **royalties** payable to a resident of Japan. If you have received payments with UK tax deducted, you may claim repayment of the amount of UK tax in excess of 10%.

Please follow the instructions below to work out the amount repayable to you. But if you do not wish to work out the repayment yourself and do not enter an amount in **Part E2(a)** of the form Japan/Individual, the Centre for Non-Residents will work out any repayment for you.

- Enter in box **1** the amount of income before deduction of UK tax and in box **2** the amount of UK tax deducted (take these figures from the totals boxes in **Part D** of the form Japan/Individual)
- Calculate 10% of the total amount of income (in box 1) and enter it in box **3**
- Deduct the amount in box 3 from the amount in box 2 and enter the result in box **4**
- Finally, take the amount you have shown in box 4 and enter it on the form Japan/Individual at Part E2(a).** This is the amount repayable to you.

Income		UK tax	
1	£	2	£
		3	£
		4	£

10. Repayment claims and tax deduction certificates

If you have completed **Part D** of the form Japan/Individual to claim repayment of UK income tax, you **must** attach the **original** UK tax deduction certificate(s) to the completed form. If you do not send the tax certificate(s) your claim will not be valid. The Centre for Non-Residents cannot accept photocopy certificates as evidence for repayment purposes.

11. Help or further information

If you need help or further information, please

- write to **Inland Revenue, Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD**
 - or**, phone the Centre for Non-Residents during UK office hours, Monday to Friday. Our contact numbers are **+ 44 151 210 2222 if calling from outside the UK, or 0845 070 0040 if calling from the UK**
- Our fax number is + 44 115 974 1919 *from outside the UK, or 0115 974 1919 from the UK.*

Please quote your Centre for Non-Residents reference number (for example 'FD43/A/123456') whenever you contact us.

Our service commitment to you

The Inland Revenue and Customs & Excise 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 Inland Revenue and Customs and Excise local offices, set out in our Charters, complaints leaflets (IR120 and Notice 1000) and Codes of Practice.

Privacy and Data Protection

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes of taxes, social security contributions, tax credits and certain other statutory functions as assigned by Parliament. The information we hold may be used for any of the Inland Revenue's functions.

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 accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

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.