

Claim to personal allowances and tax repayment by an individual not resident in the UK

Year to 5 April 2009

Use this form to claim UK tax allowances if:

- you are an individual and you are not resident in the United Kingdom (UK)
- you received income in the UK in the year 2008–09.

To help complete this form correctly, please read the booklet *Guidance Notes for Form R43(2009)*, and

- give all the information asked for (attach a separate sheet to the form if you need more room)
- give full details of all your UK taxable income for the year (with joint accounts only enter **your share**)
- remember to sign the declaration on page 4.

Send the completed form to:

**HM Revenue & Customs Residency
Fitz Roy House
PO Box 46
Nottingham
England
NG2 1BD**

Our phone number is

+44 151 210 2222 (or **0845 070 0040** if you are calling from the UK).

When we receive the claim we will work out any tax repayment due.

A Residence

✓ as appropriate

- A1** Were you (or do you expect to be) resident in the UK for the tax year ended 5 April 2009? Yes No

- If 'No', answer question A2.
- If 'Yes', **do not** use this form. You will need to use form R40 – the claim form for a UK resident.

- A2** If you were previously resident in the UK.

On what date did you leave the UK? DD MM YYYY

| | |
|---|---|
| / | / |
|---|---|

What was your last UK address?

| | |
|---------|----------|
| Address | |
| | |
| Country | Postcode |

B Personal details of claimant

Enter name and address details below

| | |
|---|----------|
| Title (<i>Mr, Mrs, Ms, Miss or other</i>) | |
| First name | |
| Surname | |
| Address | |
| | |
| Country | Postcode |

Date of birth

| | |
|---|---|
| / | / |
|---|---|

UK National Insurance number
(if you have one)

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

Your nationality

| |
|--|
| |
|--|

Enter a phone number where we can contact you. This may help us to process your claim more quickly.

| |
|--|
| |
|--|

If you have a tax adviser, please give details below

| | |
|----------------|----------|
| Adviser's name | |
| Address | |
| | |
| Country | Postcode |
| Reference | |
| Phone number | |

C Income from the UK for the year ended 5 April 2009

With joint accounts, only enter your share.

C1 Dividends

Give details of any dividends from shares in UK companies, distributions from UK authorised unit trusts and open-ended investment companies

| | | |
|------|---------------|------------|
| | Dividend paid | Tax credit |
| C1.1 | £ | C1.2 £ |

C2 Interest

Interest from National Savings & Investments (NS&I)

- where no tax has been taken off. Do not include the first £70 of interest from National Savings & Investments Ordinary Accounts

| | |
|------|---|
| C2.1 | £ |
|------|---|

- where tax has been taken off

| | | | |
|------|---------------------|--------------------|----------------------|
| | Interest before tax | Interest after tax | Income Tax taken off |
| C2.2 | £ | C2.3 £ | C2.4 £ |

Interest and alternative finance receipts from building societies, banks and other deposit-takers (including interest distributions from UK authorised unit trusts and open-ended investment companies)

- where no tax has been taken off

| | |
|------|---|
| C2.5 | £ |
|------|---|

- where tax has been taken off

| | | | |
|------|---------------------|--------------------|----------------------|
| | Interest before tax | Interest after tax | Income Tax taken off |
| C2.6 | £ | C2.7 £ | C2.8 £ |

Other interest from the UK

- where no tax has been taken off

| | |
|------|---|
| C2.9 | £ |
|------|---|

- where tax has been taken off

| | | | |
|-------|---------------------|--------------------|----------------------|
| | Interest before tax | Interest after tax | Income Tax taken off |
| C2.10 | £ | C2.11 £ | C2.12 £ |

C3 Property in the UK

Rent received where no tax has been taken off

| | | |
|------|---------------------------------|---|
| | Gross income including premiums | Expenses and allowances (enclose a statement) |
| C3.1 | £ | C3.2 £ |
| | | Income after expenses |
| | | C3.3 £ |

Enter HM Revenue & Customs approval number if you have received approval for the rent to be paid gross

| |
|-----|
| NRL |
|-----|

Rent received where tax has been taken off

| | | |
|------|---------------------------------|---|
| | Gross income including premiums | Expenses and allowances (enclose a statement) |
| C3.4 | £ | C3.5 £ |
| | Income after expenses | Income Tax taken off |
| C3.6 | £ | C3.7 £ |

Address of property *continue on a separate sheet if necessary*

| |
|----------|
| Address |
| |
| Postcode |

If there is a UK letting agent, give their details

| |
|-----------------|
| Agent's name |
| Agent's address |
| |
| Postcode |

C4 UK State Pension and benefits from Department for Work and Pensions

State Pension

| | |
|------|----------------|
| | Taxable amount |
| C4.1 | £ |

State Pension lump sum

| | | |
|-------|-------------------|---------------|
| | Amount before tax | Tax taken off |
| C4.1A | £ | C4.1B £ |

Taxable incapacity benefit

| | | |
|------|-------------------|---------------|
| | Amount before tax | Tax taken off |
| C4.2 | £ | C4.3 £ |

Other state benefits *enter type of benefit*

| | |
|------|----------------|
| | Taxable amount |
| C4.4 | £ |

If you have reached State Pension age **but you do not** receive payments of the State Pension, please tick here

C5 Work pensions and retirement annuities

Name of payer

| |
|--|
| |
|--|

| | | |
|------|-------------------|---------------|
| | Amount before tax | Tax taken off |
| C5.1 | £ | C5.2 £ |

If you have received a 'Trivial Pension Commutation Payment', please see the note in the *Guidance Notes for Form R43(2009)*.

If you have previously made a claim for exemption from UK tax under a double taxation treaty for any of the pensions/benefits you have shown in **C4** or **C5** give:

- your reference number with HM Revenue & Customs, and
- the date you made your claim.

 / /

C6 Income from trusts or settlements or from the estates of deceased persons

If your tax certificate or statement of income shows that the tax is non-repayable, write 'non-repayable' in Box C6.2

Name of trust, settlement or estate

If a trust, the nature of your interest in the trust

Please see the note about the R185(Trust Income) in the Guidance Notes for Form R43(2009)

| | Income before tax | Tax paid | Income after tax |
|--|------------------------------------|------------------------------------|------------------------------------|
| | C6.1 £ <input type="text"/> | C6.2 £ <input type="text"/> | C6.3 £ <input type="text"/> |

C7 Other UK income

Give details of income, including any untaxed income, from:

- employment in the UK
- a trade, profession or vocation performed in the UK
- property income distributions paid by UK Real Estate Investment Trusts or Property Authorised Investment Funds
- any other UK income not shown elsewhere in this form.

(Enter type of income below)

| | Gross amount before tax | Tax taken off |
|--|------------------------------------|------------------------------------|
| | C7.1 £ <input type="text"/> | C7.2 £ <input type="text"/> |

C8 Chargeable event gains on UK life insurance policies, life annuities or capital redemption policies

Give details of any gains on UK life insurance policies, life annuities or capital redemption policies

| | Amount of gain(s) | Tax treated as paid |
|--|------------------------------------|------------------------------------|
| | C8.1 £ <input type="text"/> | C8.2 £ <input type="text"/> |

D Deductions paid out of income liable to UK tax, including donations to UK charities

Nature of payment

| | Amount paid |
|--|----------------------------------|
| | D1 £ <input type="text"/> |

E Income from UK government FOTRA securities from which UK tax has been taken off

E1 Since 5 April 2005, have you spent: ✓ as appropriate

- | | | |
|---|--------------------------|--------------------------|
| | Yes | No |
| • 183 days or more in the UK in any one tax year? | <input type="checkbox"/> | <input type="checkbox"/> |
| • 91 days a tax year on average in the UK? | <input type="checkbox"/> | <input type="checkbox"/> |

If 'Yes' to either question give details on a separate sheet.

Title(s) of FOTRA security(ies)

| | Income before tax | Tax taken off |
|--|----------------------------------|----------------------------------|
| | E2 £ <input type="text"/> | E3 £ <input type="text"/> |

F Claim for UK tax allowances

To make a claim follow these instructions:

- to claim the personal allowance, complete part **F1**
- for other allowances tick the box(es) in parts **F2**, **F3** or **F4**
- if you are not entitled to allowances, tick the box at **F5**.

F1 Personal allowance

Tick the box that applies to you and enter details where requested.

I have read Note 3 of the booklet *Guidance Notes for Form R43(2009)* and claim the **personal allowance** because I am:

- a British citizen or a national of another member state of the European Economic Area (EEA)
- resident in the Isle of Man or the Channel Islands
- entitled to claim under any of the conditions shown in **c**, **d**, **e**, **f** or **g** in **Note 3** of the *Guidance Notes for Form R43(2009)* (enter the condition)
- a Commonwealth citizen
- a national and also a resident of (enter name of country)
- a national of Israel
- a resident of (enter name of country)
- Tick here if you were (or will be) 65 or over by 5 April 2009. See note **F1** in the *Guidance Notes* about age related allowances.

F Claim for UK tax allowances *continued*

F2 Age related married couple's allowance (MCA). Please refer to note F2 of the *Guidance Notes* if claiming this allowance. *MCA is only available for the tax year 2008–09 if either spouse, or civil partner, was born before 6 April 1935.*

Tick here if you wish to claim this allowance and give the details below.

Spouse's or civil partner's full name

Date of marriage or formation of civil partnership, if **after** 5 April 2008.

Your spouse's or civil partner's date of birth (if born before 6 April 1935 **and** if they are older than you)

Any unused MCA may be transferred from one spouse or civil partner to the other. Tick here if you want a form 575 to do this.

F3 Blind person's allowance (BPA)

Blind person's allowance (BPA). Please refer to note F3 of the *Guidance Notes* if claiming this allowance.

Any unused BPA may be transferred from one spouse or civil partner to the other. Tick here if you want a form 575 to do this.

F4 Life assurance premium relief (LAPR)

Please refer to note F4 of the *Guidance Notes* before you make a claim for LAPR.

Tick here to claim LAPR. Use a separate sheet for the other information mentioned in note F4.

F5 If you are not entitled to allowances, but wish to claim a repayment

I do **not** satisfy any of the conditions set out in Section 3 of the *Guidance Notes*. I am **not** entitled to UK tax allowances but I claim repayment of the UK tax taken off in excess of my liability to tax in the UK.

G Payment details and authority

Complete part G1 or G2, as appropriate, if you want us to:

- make the repayment to a nominee, **or**
- send the repayment to you at an address other than the residential address you have shown in Part B.

G1 Payment to a nominee

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

(Enter name and address of person, bank or building society in the boxes below)

| | |
|---|-----------------------------|
| Name of nominee | Account number |
| Address | Account holder's name |
| Country | Branch Sort Code |
| Postcode | Nominee's reference for you |
| Claimant's signature <i>you must also sign the declaration at H</i> | |

(This must be the same as the person entitled to the repayment)

G2 Payment made to you at another address

Please send the repayment to me at the address shown opposite, not to my residential address (as shown in B on page 1)

| |
|----------|
| Address |
| Country |
| Postcode |

H Declaration *you may be prosecuted for making false statements*

To the best of my knowledge and belief, the details given on this form are correct and complete and I claim the repayment due.

Claimant's signature

Date

If you are claiming for someone else, please enter your:

- full name (and full address if not the same as shown on page 1 of this form) **and**
- relationship to the claimant or the reason why you are claiming on their behalf.

We may later ask for evidence of your authority to claim, such as a birth certificate or court order.