

**United Kingdom/South Africa Double Taxation Convention (SI 2002 Number 3138)**
**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 a company/concern in South Africa receiving interest or royalties arising in the UK*

- Please use the **South Africa-Company Notes** to help you complete this form.
- Give **all** the information asked for in the form and Notes and **attach supporting documents** as requested.
- If you need more room, attach a separate sheet. Remember to sign the **declaration** in Part F, giving details of the capacity in which you sign.
- Send the completed form to the South African Revenue Service (SARS) Receiver of Revenue for the district in South Africa in which the registered office of the company is situated.

*In making this application/claim, you are consenting to the South African tax authorities certifying to HM Revenue & Customs that the applicant/claimant is resident in South Africa for the purposes of South African tax. See Note 3.*

If you need help with this form, please

- Visit our website: **www.hmrc.gov.uk**
- Phone us. Our contact numbers are: + 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.**

**Part A Details of the South African company/concern and tax adviser (if any)**

<p><b>Full name of the company/concern in South Africa</b></p> <p>_____</p> <p><b>Full registered address</b> (<i>do not use 'care of' address</i>)</p> <p>_____</p> <p>_____</p> <p><b>Telephone number</b> _____</p> <p><b>Fax number</b> _____</p> <p><b>Reference (if any)</b></p> <p>Please give</p>	<p>If the company/concern has a <b>tax adviser</b>, please give details. See South Africa-Company Note 4.</p> <p><b>Adviser's name</b></p> <p>_____</p> <p>_____</p> <p><b>Telephone number</b> _____</p> <p><b>Fax number</b> _____</p> <p><b>Reference (if any) or contact name</b></p>
---	---

- the company's South African tax reference,
- the address of the tax office in South Africa where the company's latest tax return was sent, *and*
- the date on which it was sent.

If the company files a consolidated tax return in South Africa, please give:

- the name of the parent company, *and*
- its South African tax reference.

**For use by the South African Revenue Service (SARS)**

Please sign and affix your official stamp and then send the 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 \_\_\_\_\_

Official Stamp

is resident in South Africa for the purposes of South African tax.

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

## Part B Questions about the South African company

Please answer the following questions about the South African company. If you are completing this form on behalf of a South African pension fund, charity, partnership or other concern, please answer the questions as they apply to the concern. See Note 2.

'✓' where appropriate

1 Is it a company created in, or organised under the laws of, South Africa? Yes  No

2 Where is the company's business managed and controlled?

3 Is this the company's first application/claim of this kind? Yes  No

4 Is the company engaged in any trade or business from a permanent establishment situated in the United Kingdom? Yes  No

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. Attach a separate sheet if you need more room.

5 Is there any relationship between the company and the United Kingdom payer of the income, other than that of payee and payer? Yes  No

If 'Yes', give full details below. Attach a separate sheet if you need more room.

**Part C Application for relief at source from UK income tax** *See Note 5*

- Complete Part **C.1**, **C.2** or **C.3** as appropriate, to apply on behalf of the company or concern for relief at source from UK income tax.
- If the company or concern has already received payments of the income with UK income tax taken off, please also complete **Part D** to claim repayment of the tax.

**C.1 Interest from loans** *See Note 6*

- Complete the columns below, giving the information requested.
- Attach a **copy of the loan agreement for each loan**. *See below about syndicated loans.*

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

**Syndicated loans - additional information**

If the debt right is part of a syndicated loan, please '✓' here  and give the following additional details:

- the amount of your participation

- the total loan facility

- the date of the original loan agreement.

If you are aware that a copy of the loan agreement has already been sent to HM Revenue Customs, there is no need to attach another copy.

**C.2 Interest from UK securities** *See Note 6*

Complete the columns below, giving the information requested.

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

**C.3 Royalties** See Note 7

Complete **columns (a) to (c)** as appropriate, giving the information requested.

**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 **licence agreement** between the company 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 the company 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)

Is the South African company the **originator** of the work or product that has been licensed to the UK? Yes  No  <sup>\*✓</sup> as appropriate  
**If 'No'**, please attach a copy of the licence, contract or assignment under which the rights sub-licensed to the UK payer have been acquired from the originator.

**Part D Claim for repayment** (where appropriate)

- If the South African company or concern has already received payments of income with UK tax taken off, give details below to claim repayment under the UK/South Africa Double Taxation Convention.
- If no payments of the income have yet been made, go direct to the Declaration in **Part F**.

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax taken off £
<b>Totals</b>			

## Part E 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 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 F** below)

## Part F Declaration

- The company or concern is beneficially entitled to the income from the source(s) 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*

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 claim. (See Note 5.)

2. I claim repayment of  £  (Enter the total amount of UK income tax from Part D)

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

Print your name below and enter your status.

## For use by HM Revenue & Customs

Examined \_\_\_\_\_ £ \_\_\_\_\_ Amount repaid: \_\_\_\_\_

Authorised \_\_\_\_\_

HMRC date stamp



## South Africa-Company Notes

Use these Notes to help you complete form South Africa-Company. If you need further information, please contact **HM Revenue & Customs**. Our address, telephone and fax numbers are in Note 9.

### 1. Purpose of form South Africa-Company

Form South Africa-Company enables

- a South African company
- an *unincorporated* concern such as a pension fund, partnership, in South Africa

receiving interest or royalties arising in the United Kingdom to apply for relief at source from UK income tax under the United Kingdom/South Africa Double Taxation Convention (*SI 2002 Number 3138 which has effect for UK income tax from 6 April 2003*). The form also provides for a claim to repayment of UK income tax in cases where payments of the income have been made with UK tax taken off.

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

- **For a company or fund etc**, a responsible officer of the company or fund. An agent (e.g. tax adviser), 'custodian' or other duly authorised person acting with the authority of a company may also sign on the company's behalf.
- **For a partnership**, the senior, general or managing partner (as appropriate) in the name of the partnership. *Please attach to the form a list giving the names and residential addresses (or registered business addresses if companies) of all the partners, and each partner's percentage share in the partnership.*

### 3. Evidence of residence in South Africa and where to send the completed form

It is a condition of relief from UK income tax under the terms of United Kingdom/South Africa Double Taxation Convention that the beneficial owner of the income is resident in South Africa. The South African tax authorities will therefore need to certify that the company or concern is resident in South Africa for the purposes of South African tax.

Send the completed form to the South African Revenue Service (SARS) Receiver of Revenue for the district in South Africa in which the registered office is situated. The Receiver of Revenue will certify the form and arrange for it to be sent 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 concern with

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

### 5. 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 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, a company or concern resident in South Africa can claim **repayment** of the UK tax taken off.

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 9, without delay, if there is any subsequent change to the information you have given on the form South Africa-Company.

## 6. UK Interest

### Interest from loans

Where the interest is payable on a loan to a UK resident company or individual, **please attach a copy of the loan agreement** to the form South Africa-Company.

### 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 no UK tax taken off, as explained in Note 5.

Interest from the following UK sources is paid with no UK tax taken off, so there is no need to apply for relief from UK tax at source. Please **do not** enter in Part C2 of form South Africa-Company

- 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*).

## 7. UK Royalties

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 your company or concern is **not** the originator but has acquired the rights, please attach to the form South Africa-Company a copy of the licence, contract or assignment under which the UK rights have been acquired. This will help HM Revenue & Customs to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

If your company or concern is in the **publishing or music business** and uses a standard form of contract with all its authors or composers, please attach a copy of the standard contract. You need do this only the first time a form South Africa-Company is completed.

- **Other royalties**

Please attach to the form South Africa-Company a copy of the licence agreement between **yourselves** and the **UK payer** of the royalties. If your company or concern 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.

## 8. Tax vouchers

There is no need to send tax vouchers with the completed form South Africa-Company, but you should keep them safe in case they are needed later to support the claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us.

## 9. Help or further information

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

- Visit our website: **[www.hmrc.gov.uk](http://www.hmrc.gov.uk)**
- 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.**

Please quote the company's or concern's reference number with us (for example '69/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.*