

**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 and paid on or after 6 April 2003.*

- 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/cnr**
- phone us, Monday to Friday, 07.30 to 17.00 UK time. Our contact numbers are:  
+ 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.**

**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 (do not use 'care of' address)</b></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>
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- 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 Residency, Fitz Roy House, PO Box 46, Nottingham, England, NG2 1BD. 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.

		<i>'✓' where appropriate</i>
<b>1</b>	Is it a company created in, or organised under the laws of, South Africa?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>2</b>	Where is the company's business managed and controlled?	
<b>3</b>	Is this the company's first application/claim of this kind?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>4</b>	Is the company engaged in any trade or business from a permanent establishment situated in the United Kingdom?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p><b>If 'Yes',</b> 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.</p>		
<b>5</b>	Is there any relationship between the company and the United Kingdom payer of the income, other than that of payee and payer?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p><b>If 'Yes',</b> give full details below. Attach a separate sheet if you need more room.</p> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>		

## 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.

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 attach a copy of the loan agreement.

**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 £

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 **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 Residency 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 Residency 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 Residency**. Our address, telephone and fax numbers are in Note 10.

### 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 Residency.

### 4. Confidentiality

All the information that you provide to HM Revenue & Customs 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.

### 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 Residency 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 Residency at the address in Note 10, 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 Residency 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. Time limit for repayment claims

The UK tax year starts on 6 April and finishes on the following 5 April. The time limit for making a repayment claim is five years from 31 January following the 5 April end of the tax year. For example, a claim for repayment of tax taken off in 2004-05 must be made by 31 January 2011.

## 10. Help or further information

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

- visit our website: **[www.hmrc.gov.uk/cnr](http://www.hmrc.gov.uk/cnr)**
- phone HM Revenue & Customs 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 company's or concern's reference number with us (for example '69/A/123456') whenever you contact us.

## **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.*