

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 an individual resident of South Africa receiving pensions, purchased annuities, interest or royalties arising in the UK and paid on or after 6 April 2003.

- Please use the **South Africa-Individual Notes** to help you fill in 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**.
- Send the completed form to the South African Revenue Service (SARS) Receiver of Revenue for the district in South Africa in which you reside.

In making this application/claim, you are consenting to the tax authorities of South Africa certifying to HM Revenue & Customs that you are resident in South Africa for the purposes of South African tax. See Note 4.

If you need help with this form, please

- visit our website: **www.hmrc.gov.uk/cnr**
- phone us, Monday to Friday, from 07.30 to 17.00 UK time. Our contact numbers are:
+ 44 151 210 2222 if calling from outside the UK, or 0845 070 0040 if calling from the UK.

Or write to **HM Revenue & Customs Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.**

Part A Your personal details

Mr, Mrs, Ms, Miss or other title _____

Full name

Full residential address

Enter a phone number where we can contact you. This may help us deal with your completed form more quickly.

If you have a **tax adviser**, please give details. See South Africa-Individual Note 5.

Adviser's name

Adviser's address

Phone number _____

Fax number _____

Reference/contact name (if any)

Please give:

- Your date of birth

day	month	year
-----	-------	------

- Your tax reference number in South Africa

- The address of the Receiver of Revenue in South Africa to whom your last tax return was sent.
- The date on which it was sent.

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 Please answer the following questions

'✓' where appropriate

1 Have you always lived in South Africa?If **'Yes'**, go to question **6**.If **'No'**, go to question **2**.**2** On what date did you begin to live in South Africa permanently?

Day	Month	Year
-----	-------	------

3 From what date have you paid, or will you pay, tax in South Africa on the income that you include in this claim?*(This may differ from the date you have given in answer to question 2.)*

Day	Month	Year
-----	-------	------

If you do not have to pay tax in South Africa on this income please give the reason(s) on a separate sheet.

4 Since you left the UK, have you (or if you are married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK? Yes No If **'Yes'**, give on a separate sheet the address of the property.

If the property is still owned by you but is let to someone else give details, including the expected annual income.

If the property is no longer available for your use give the reason *(for example, sold or tenancy ended)* and give the date on which it was last available for your use.

If you left the UK to live abroad

- **less** than four years ago, answer **question 5**, then question 7
- **more** than four years ago, answer **question 6**

5 How many days did you spend in the UK during**a** the period from the date you left the UK to the following 5 April? _____ days**b** each UK tax year since the date you left the UK to live abroad

Enter the tax year(s) and number(s) of days Tax year to 5 April 20 ____ ____ days

Tax year to 5 April 20 ____ ____ days

Tax year to 5 April 20 ____ ____ days

Now go to question 7.**6** Have you been in the UK during the past four years for

- 183 days or more in any one tax year? Yes No
- 91 days or more a tax year on average? (a UK tax year starts on 6 April) Yes No

If either answer is **'Yes'**, give full details on a separate sheet.**7** Have you been not resident for tax purposes in South Africa in any one of the previous four South African tax years? Yes No If **'Yes'**, give full details on a separate sheet.**8** Do you perform professional services or other activities of an independent character from a place of business situated in the United Kingdom? Yes No If **'Yes'**, give on a separate sheet full details, including the dates on which the services began and ended.*Please answer the following question if you are applying for relief from UK tax on copyright royalties – see Part C.3.***9** 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

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

C.1 Work pension and/or purchased annuities *See the South Africa-Individual Notes for help with this part*

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 taken off the pension and/or annuity under the PAYE (Pay As You Earn) system, see the **South Africa-Individual Notes** and '✓' this box

It will help us make the adjustment if you can send a photocopy of the latest P60 that you have received from the payer.

Full description of the income and name and address of the UK payer	Payer's reference number	Date on which payments began

C.2 Interest *See the South Africa-Individual Notes for help with this part.*

- If you have already received payments of interest with UK tax taken off, please also complete **Part D** to claim repayment.
- If you receive interest from a privately arranged loan, see the South Africa-Individual Notes at C2 about 'other interest'.

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 the South Africa-Individual Notes for help with this part*

- Complete **columns (a) to (c)** below as appropriate, giving the information requested.
- If you have already received payments of royalties with UK income tax taken off, 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 UK income tax taken off payments already received

Give details below if you have received payments with UK tax taken off.

IMPORTANT: If you claim repayment of UK tax taken off any of the following:

- a **trivial pension commutation lump sum**
- income from a **trust or estate**

please read the **South Africa-Individual Notes** about Part D and attach the requested documents.

Source of income <i>For example:</i> • <i>trivial pension commutation lump sum</i> • <i>copyright royalties paid by [name & address of payer]</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax taken off £
Totals			

Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

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

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number

UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

Nominee's reference number (if there is one) for you.

Signature _____ (Now also complete and sign the declaration in Part F below)

Part F Declaration

- 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 HM Revenue & Customs Residency if there is any change to the information that I have given in this form. (See the South Africa-Individual Notes about Part C.)

2. I claim repayment of

£	
---	--

Signature _____

Date _____

For official use by HM Revenue & Customs

Examined _____

Amount repaid £ _____ : _____

Authorised _____

Residency date stamp

South Africa-Individual Notes

1. Double taxation - being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in **both** countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with countries that include South Africa. The precise conditions that apply to your income from the UK as a resident of South Africa can be found in the text of the **UK/South Africa Double Taxation Convention** (SI 2002 Number 3138 which has effect for UK income tax from **6 April 2003**).

2. Purpose of form South Africa-Individual

Form South Africa-Individual enables you as a resident of South Africa to apply under the United Kingdom/South Africa Double Taxation Convention for relief at source from UK income tax on **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 taken off.

3. Tax vouchers

There is no need to send tax vouchers with your completed form South Africa-Individual, but you should keep them safe in case they are needed later to support your claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us. If you receive a work pension, please see the notes about Part C.1 in the section 'Completing the form South Africa-Individual'.

4. 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. Please send the completed form South Africa-Individual to the South African Revenue Service (SARS) Receiver of Revenue for the district in which you reside. The Receiver of Revenue will certify that you are resident in South Africa for the purposes of South African tax and will send the form to HM Revenue & Customs Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.

5. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

6. Help or further information

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

- visit our website: www.hmrc.gov.uk/cnr
- or phone HM Revenue & Customs Residency between 07.30 and 17.00 (UK time) Monday to Friday
+ **44 151 210 2222** if calling from outside the UK
0845 070 0040 if calling from the UK.
- or write to **HM Revenue & Customs Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.**

Please quote your reference number with us (for example '69/A/123456') whenever you contact us.

7. Completing the form South Africa-Individual

Use the following notes to help you complete **Parts A to F** of form South Africa-Individual.

Please

- include on the form only the income on which you are claiming relief from UK tax under the provisions of the UK/South Africa Double Taxation Convention
- give all the information requested and attach any supporting documents that are asked for. If you need more room, attach a separate sheet. Please write your name and your HM Revenue & Customs Residency reference number on each additional sheet.

Part A: Personal details of claimant

Please give all the details asked for. If you have a tax adviser, include the tax adviser's details.

Part B: Questions

Answer questions 1 to 8 as appropriate. Tick the boxes that apply to you and give any additional information asked for.

If you are including UK **copyright royalties** in the form, please also answer question 9. See the notes about Part C.3.

Part C: Application for relief at source from UK income tax

As explained in these Notes, the UK/South Africa Double Taxation Convention provides for no UK tax to be withheld from payments of **pensions** and **annuities interest** and **royalties**.

Give the details asked for in **Part C** to apply for relief at source from UK income tax on future payments of income. Relief at source 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 or cannot arrange it, you 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 6, without delay, if there is any subsequent change to the information you have given on the form South Africa-Individual.

C.1: UK work pension and/or purchased annuities

Certain types of work pension and most annuities from the UK, paid to you as a resident of South Africa, can be exempted from UK income tax.

If the pension and/or annuity is taxed under the PAYE (Pay As You Earn) system, any adjustment will go back to the **latest** of the following:

- the date on which you became resident in South Africa for the purpose of that country's tax
- the date payments of the income began, or
- the earliest UK tax year which remains in date for claiming repayment of UK income tax.

Please send with your form South Africa-Individual a **photocopy of the latest form P60** that you have received from the UK payer of your pension. This will help us make the adjustment.

UK Government, local authority and publicly funded educational institution pensions

If you receive a pension paid by the UK for service to the UK Government or a local authority, there are special provisions in the Double Taxation Convention. Your pension from that employment will be exempt from UK tax to you as a resident of South Africa **only** if you are a **national of South Africa**.

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. If you have any questions or wish to make a claim, please contact:

- **For pensions paid for service to a UK local authority:**
HM Revenue & Customs Residency at the address in Note 6.
- **For pensions paid for service to the UK Government:**
HM Revenue & Customs 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.

UK State Pension and UK Incapacity Benefit

The UK State Pension and UK Incapacity Benefit are normally liable to UK income tax. The UK/South Africa Double Taxation Convention does **not** provide for exemption from UK tax to be given on these sources of income.

C.2: UK Interest

UK source interest can be paid to you with no tax taken off. Any UK tax that has been taken off 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 to you with no tax taken off.

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

- 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. HM Revenue & Customs Residency cannot arrange for payment of bank or building society interest with no UK tax taken off, so please do not enter the interest in Part C.2 of form South Africa-Individual. If you have already received bank or building society interest with UK tax taken off, you may claim **repayment** of the tax on Part D of the form.

Other interest

If you receive interest from a privately arranged loan, attach a separate sheet to form South Africa-Individual giving the following details:

- 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**.

C.3: Royalties

Most UK source royalties can be paid to you with no tax taken off. Any UK tax that has been taken off 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 South Africa-Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help HM Revenue & Customs Residency to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

Other royalties

Please attach to the form South Africa-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.

Part D: Claim for repayment of UK income tax

Time limit for 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.

Trivial Pension Commutation Payments

From 6 April 2006, registered pension schemes and life insurance companies can pay 'Trivial Pension Commutation Payments'. This means that instead of receiving a small annual pension or annuity, a single lump sum is paid. UK tax is taken off these amounts under the UK's normal PAYE (Pay as You Earn) rules.

If you have received a Trivial Pension Commutation Payment and **on the date the lump sum was paid** you were resident for tax purposes in South Africa you can claim repayment of the tax that has been taken off.

Please

- enter details of the lump sum in **Part D** of the form South Africa-Individual and
- attach Parts 2 and 3 of the form **P45** that you received from the payer of the lump sum.

Interest and royalties

As explained in these Notes, the UK/South Africa Double Taxation Convention provides for no UK tax to be withheld from payments of **interest** and **royalties**. If you have received **interest** or **royalty** payments from which UK tax has been taken off, you may claim repayment of the UK tax. Please enter the details asked for in **Part D**.

Income from a trust or estate

- If you receive payments from a **trust or estate**, write the name of the trust or estate in the 'source of income' box in **Part D**.
- If you have received a payment from a **discretionary trust**, write both the name of the trust and its UK tax reference number in the 'source of income' box in **Part D**.

HM Revenue & Customs Residency will 'look through' to the income received by the trustees and work out the repayment due to you. It is likely that you will only be entitled to some of the amount shown as tax credit at the rate applicable to trusts in box 7.2 of the **Statement of income from trusts, R185 (Trust Income)**, given to you by the trustees.

Part E: Payment to a nominee

You should only complete **Part E** if you want HM Revenue & Customs Residency to make any repayment to a bank, building society, tax adviser or other person on your behalf. If you want the repayment to be credited to a bank or building society account, the account holder's name must be the same as the name of the person entitled to receive the repayment. We will send the repayment by post so you will need to give the full postal address and other details asked for on the form.

If you want repayment to be made to your tax adviser, please give the reference number (if any) that the tax adviser uses in correspondence with you.

You must also complete and sign the declaration at **Part F** if you sign the authorisation in **Part E**.

Part F: Declaration

You must sign the form South Africa-Individual personally in **Part F**.

You may claim on behalf of

- an unmarried minor (someone under the age of 18), or
- a mentally incapacitated person, or
- someone who has died.

Claims should normally be made by

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who has died (the claim will relate to income up to the date of death only).

Ask HM Revenue & Customs Residency if you are in any doubt about whether you are the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you are claiming.

Our service commitment to you

HM Revenue & Customs 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 HM Revenue & Customs local offices, and is set out in our Charters and Codes of Practice.

Privacy and Data Protection

How we use your information

HM Revenue & Customs is a Data Controller under the *Data Protection Act 1998*. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

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 the 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 or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

Further information can be found on our website, www.hmrc.gov.uk

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.