



**United Kingdom/United States of America Double Taxation Convention (SI 2002 Number 2848)**

**United Kingdom income tax relief at source and repayment**

This form is for use by a **US Company, Mutual Fund, Pension Scheme, Charitable Organisation or Trust** receiving **INTEREST or ROYALTIES** arising in the UK.

Please

- give **all** the information requested in this form and attach supporting documents where necessary
- use the **US-Company 2002 Notes** at the end of this form to help you. 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
- see note 5 in the **US-Company 2002 Notes** about the certification requirements of the US Internal Revenue Service.

If you need help or more information

- visit our website: **www.hmrc.gov.uk** and look for **non-residents** in the *Search* facility
- or 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 US claimant and tax adviser (if any)**

<p><b>Full name of the US company, etc</b></p> <p>_____</p> <p><b>Full registered address</b> (<i>do not use 'care of' address</i>)</p> <p>_____</p> <p>_____</p> <p>Phone number _____</p> <p>Fax number _____</p> <p>Your reference (if any)</p>	<p><b>If the US company etc. has a tax adviser or other authorised person whom HM Revenue &amp; Customs may contact, please give details below.</b></p> <p>Adviser's name</p> <p>_____</p> <p>Address</p> <p>_____</p> <p>_____</p> <p>Phone number _____</p> <p>Fax number _____</p> <p>Reference (<i>if any</i>) or contact name</p>
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Please give

- your US Employer's Identification Number,
- the location of the Service Center where the latest tax return was filed, *and*
- the date on which it was filed.

\_\_\_\_\_

If you file a consolidated tax return in the United States, please give:

- the name of the parent company, *and*
- its Employer's Identification Number.

\_\_\_\_\_

**For use by the United States Internal Revenue Service**

- Please affix your official stamp and attach form 6166. Then send this 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.

Please '✓'

Official Stamp

Form 6166 attached.

## Part B Questions

Please answer **all** of the questions in **Part B1** then follow the **instructions** below.  
Some questions relate to Article 23 of the Double Taxation Convention.

### Part B1

<b>B1.1</b> Is this the claimant's first claim of this kind?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If ' <b>No</b> ', please enter the reference number used before for correspondence (begins '13...').	13 _____
<b>B1.2</b> Is the claimant (a) a body corporate, or (b) an entity that is treated as a body corporate for United States tax purposes?	(a) Yes <input type="checkbox"/> No <input type="checkbox"/> (b) Yes <input type="checkbox"/> No <input type="checkbox"/>
<b><i>The income to which this question refers is interest, royalties or other income as provided for in the Double Taxation Convention under Articles 11, 12 and 22 respectively.</i></b>	
<b>B1.3</b> Is any of the income to which this claim refers paid under, or as part of, a 'conduit arrangement' as defined in Article 3(1)(n) of this Double Taxation Convention? (See note 8 in the <b>US-Company 2002 Notes</b> for further information.)	Yes <input type="checkbox"/> No <input type="checkbox"/>

### Instructions

If you answered '**Yes**', to either **B1.2(a)** or **B1.2(b)**, please go to **Part B2**.

If you answered '**No**' to **B1.2(a)** and **B1.2(b)**, please go to

**Part B3** for a **Mutual Fund**, or

**Part B4** for a **Pension Scheme, etc.**, or

**Part B5** for a **Charitable Organisation**, or

**Part B6** for a **Trust**.

### Part B2: Claimant is a United States Company

<b>B2.1</b> Is the company (a) managed in the United States? (b) incorporated in the United States?	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>B2.2</b> Is the company liable to United States tax in respect only of income from sources in the United States or profits attributable to a permanent establishment in the United States? If ' <b>No</b> ', go to question B2.3. If ' <b>Yes</b> ', the company will fall outside the definition of ' <i>resident of a Contracting State</i> ' in Article 4(1) of the Double Taxation Convention. Please see the US-Company Notes about Part B of the form and say on a separate sheet why you believe that the claimant is entitled to relief from UK tax, notwithstanding that it is not to be considered as a resident of the United States.	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>B2.3</b> Does the company carry on business through a permanent establishment situated in the United Kingdom? If ' <b>Yes</b> ', is the income that is included in this form attributable to the permanent establishment? If you answer ' <b>Yes</b> ', please say on a separate sheet why the company believes that it is entitled to relief from UK tax. (See Article 11(3) and Article 12(3) of the Double Taxation Convention)	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>B2.4</b> Is there any relationship between the company and the UK payer of the income, other than that of payee and payer? If ' <b>Yes</b> ', give full details on a separate sheet.	Yes <input type="checkbox"/> No <input type="checkbox"/>

## Part B2 (continued)

**B2.5** Is the principal class of shares of the company listed or admitted to dealings on a recognised stock exchange in either the UK or the United States? Yes  No   
(See Article 23(2)(c)(i) of the Double Taxation Convention)  
If 'Yes', go to question B2.6.  
If 'No', go to question B2.7.

**B2.6** Are those shares regularly traded on a recognised stock exchange? Yes  No   
(See Article 23(2)(c)(i) of the Double Taxation Convention)  
If 'No', go to question B2.7.

**Only answer this question if you have answered 'No' to either Question B2.5 or B2.6.**

**B2.7** Are shares representing at least 50% of the aggregate voting power and value of the company owned directly or indirectly by **five or fewer** companies whose shares are quoted on a recognised stock exchange in either the UK or the United States? Yes  No   
(See Article 23(2)(c)(ii) and Article 23(7)(a)(i) and (ii) of the Double Taxation Convention)

If 'Yes', give on a separate sheet the full names and registered addresses of all the direct and intermediate shareholders, stating the name of the stock exchange on which the shares are quoted.

If 'No', go to question B2.8.

**Only answer this question if you have answered 'No' to Question B2.7.**

**B2.8** On at least half the days of the taxable period, was at least 50% of the voting power and value of the shares owned by persons who separately qualify for benefits under the Double Taxation Convention? (See Article 23(2)(c)(ii) and Article 23(2)(f)(i) of the Double Taxation Convention) Yes  No

If 'Yes',

- give on a separate sheet the full names and registered or residential addresses of those 'qualified persons' **and**
- answer question B2.9.

If 'No', and the company considers itself to be a 'qualified person' for the purposes of Article 23 (3) or (4) of the Double Taxation Convention, say why, on a separate sheet.

**B2.9** In respect of the company's gross income for that taxable period, please '✓' as appropriate the box next to whichever of the following statements is true:

**Less than 50%** of the company's gross income was paid or accrued directly or indirectly to persons who are not residents of either the UK or the United States.

**50% or more** of the company's gross income was paid or accrued directly or indirectly to persons who are not residents of either the UK or the United States.

(See Article 23(2)(f)(ii) of the Double Taxation Convention)

### Part B3: Claimant is a United States Mutual Fund

(See Article 23(2)(d) of the Double Taxation Convention)

<b>B3.1</b> Is the principal class of units in the mutual fund listed or admitted to dealings on a recognized stock exchange in either the UK or the United States?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'Yes', go to question B3.2. If 'No', go to question B3.3.	
<b>B3.2</b> Are those units regularly traded on a recognised stock exchange?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'No', go to question B3.3.	
<b>B3.3</b> Are the direct or indirect owners of at least 50% of the beneficial interests in the mutual fund qualified persons by reason of Article 23(2)(c)(i) or 23(2)(d)(i)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'No', say on a separate sheet why the mutual fund is a 'qualified person' for the purposes of Article 23(2) or is otherwise entitled to benefit under the terms of this Double Taxation Convention. (See note 9 in the <b>US-Company 2002 Notes</b> for further information.)	

### Part B4: Claimant is a United States Pension Scheme, etc.

(See Article 23(2)(e) and Article 4(3)(a) and (b) of the Double Taxation Convention)

<b>B4.1</b> Is the claimant a pension scheme?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'Yes', go to question B4.5. If 'No', go to question B4.2.	
<b>B4.2</b> Is the claimant a plan, scheme, fund, trust, company or other arrangement established in the United States?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'No', say on a separate sheet why the claimant is a 'qualified person' for the purposes of Article 23(2) or is otherwise entitled to benefit under the terms of this Double Taxation Convention.	
<b>B4.3</b> Is the plan, scheme, fund, trust, company or other arrangement operated exclusively to administer or provide employee benefits?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'No', say on a separate sheet why the claimant is a 'qualified person' for the purposes of Article 23(2) or is otherwise entitled to benefit under the terms of this Double Taxation Convention.	
<b>B4.4</b> Is the plan, scheme, fund, trust, company or other arrangement exempt from income taxation in the United States?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'Yes', go to question B4.5. If 'No', <ul style="list-style-type: none"><li>• give details on a separate sheet.</li><li>• then go to question B4.5.</li></ul>	
<b>B4.5</b> Are more than 50% of the beneficiaries, members or participants of the pension scheme or plan, etc., individuals who are residents of either the UK or the United States?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'No', give details on a separate sheet.	

## Part B5: Claimant is a United States Charitable Organisation

(See Article 23(2)(e) and Article 4(3)(c) of the Double Taxation Convention)

**B5.1** Is the organisation established exclusively for religious, charitable, scientific, artistic, cultural or educational purposes? Yes  No

If **'Yes'**, go to question B5.2.

If **'No'**,

- give details on a separate sheet.
- then go to question B5.2.

**B5.2** Is the organisation resident in the United States according to its laws? Yes  No

If **'Yes'**, go to question B5.3.

If **'No'**,

- give details on a separate sheet.
- then go to question B5.3.

**B5.3** Is the organisation exempt from tax on its income under the laws of the United States? Yes  No

If **'No'**, give details on a separate sheet.

## Part B6: Claimant is a United States Trust

(See Article 23(2)(g) of the Double Taxation Convention)

**B6.1** Is at least 50% of the beneficial interest in the trust held by persons who are 'qualified persons' by reason of Article 23(2) (a), (b), (c)(i), (d)(i), or (e) of the Double Taxation Convention? Yes  No

If **'Yes'**,

- give, on a separate sheet, the full names and residential addresses of the beneficiaries (or registered addresses if not individuals) and the nature and extent of their interest in the trust
- then go to question B6.3.

If **'No'**, go to question B6.2.

**B6.2** Is at least 50% of the beneficial interest in the trust held by persons who are 'equivalent beneficiaries' as defined at Article 23(7)(d) of the Double Taxation Convention? Yes  No

If **'Yes'**,

- give, on a separate sheet, the full names and residential addresses of the beneficiaries (or registered addresses if not individuals) and the nature and extent of their interest in the trust
- then go to question B6.3.

If the answers to questions B6.1 and B6.2 are both **'No'**, say on a separate sheet why the trust qualifies for benefits under the terms of this Double Taxation Convention. Then go to question B6.3.

**B6.3** Was less than 50% of the gross income arising to the trust in the taxable period(s) covering the income shown on this form paid or accrued, directly or indirectly, to persons who are not residents of either the UK or the United States? Yes  No

If **'No'**, say on a separate sheet why the trust qualifies for benefits under the terms of this Double Taxation Convention.

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

Complete Part C1, C2 or C3 as appropriate to apply on behalf of the company for relief at source from UK income tax.

### Part C1 Interest from loans

- Answer the question and complete the columns below.
- Attach a copy of the loan agreement for each loan. See below about syndicated loans.

Does any part of the loan arrangement fall within the provisions of Article 11(5)(a) of this Double Taxation Convention?	✓' as appropriate Yes <input type="checkbox"/> No <input type="checkbox"/>
If 'Yes', do you consider that Article 11(5)(b) of the Double Taxation Convention applies to this loan? If you do, please say why on a separate sheet.	Yes <input type="checkbox"/> No <input type="checkbox"/>

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.

### Part C2 Interest from UK securities

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

## Part C3 Royalties

Answer the question and complete columns (a) to (c) below as appropriate, giving the information requested.

✓ as appropriate

Is the claimant company 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 the rights sub-licensed to the UK payer have been acquired from the originator.

### 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)

## Part D Claim for repayment (where appropriate)

- If the company or concern has received payments of income with UK tax deducted, give details below to claim repayment of the appropriate amount of UK income tax. If no payments of the income have yet been made, go direct to the Declaration in **Part F**.
- For a claim to repayment of tax deducted from interest paid on a loan to a UK resident company or individual, attach a copy of the loan agreement. See also the note in Part C1 about the additional information we need for syndicated loans.

**Please answer the following question if the claim is for repayment of UK tax on loan interest.**

(See the US-Company 2002 Notes about Part D)

Does any part of the loan arrangement fall within the provisions of Article 11(5)(a) of the Double Taxation Convention? Yes  No

If 'Yes', do you consider that Article 11(5)(b) of the Double Taxation Convention applies to this loan? If your answer is 'Yes', please say why on a separate sheet. Yes  No

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 deducted £
<b>Totals</b>			

## Part E Repayment instructions

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

**IMPORTANT: Please read note 3 in the US-Company 2002 Notes before completing the declaration.**

*✓ as appropriate*

1. The information I have given on this claim/application is, to the best of my knowledge and belief, correct and complete
2. I have considered the guidance on beneficial ownership published at INTM332040 by HM Revenue & Customs and have concluded that
  - (a) the company or unincorporated concern is beneficially entitled to the income from the source(s) included in this form or otherwise meets the conditions for relief in the Double Taxation Convention between the United Kingdom and the United States
  - or**
  - (b) the company or concern is not the beneficial owner of the income but is entitled to relief from UK tax under the Double Taxation Convention for the reason(s) I have given in the attached note.

### On behalf of the company or concern

3. 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 form. *(See the notes about Part C.)*
4. I claim repayment of UK income tax and
  - (a) have worked out that the amount payable to the company or concern is 

*£	
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*\*Enter the amount repayable that you have worked out. Leave the box empty if you want HM Revenue & Customs to work out the amount.*
  - or**
  - (b) want HM Revenue & Customs to work out the amount payable to the company or concern.

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

Print your name below and enter your status.

\*Who may sign:

**For a company or fund**, a responsible officer of the company or fund may sign. An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company may also sign on the company's behalf.

**For a partnership**, the senior, general or managing partner (as appropriate) may sign in the name of the partnership. Please see **note 5** and 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.

### For use by HM Revenue & Customs

Examined _____	Amount repaid: £ _____ : _____
Authorised _____	HMRC date stamp



## US-Company 2002 Notes

Use these Notes to help you complete form US-Company 2002. If you need further information, please contact **HM Revenue & Customs Large Business Service (LBS) DT Treaty Team**. Our address, telephone and fax numbers are in note 8.

### 1. Purpose of form US-Company 2002

Form US-Company 2002 enables

- a US company
- an *unincorporated* concern such as a mutual fund, pension scheme, charitable organisation or trust in the United States

receiving **interest** and/or **royalties** arising in the United Kingdom to apply for relief at source from UK income tax under the United Kingdom/United States Double Taxation Convention (*SI 2002 Number 2848 which, for taxes withheld at source, took effect from 1 May 2003*). The form may be used to claim relief in respect of any other income qualifying under Article 22 of the Convention – the ‘Other Income’ article. It also provides for a claim to repayment of UK income tax in cases where payments of the income have been made with UK tax deducted.

### 2. Tax vouchers

There is no need to send tax vouchers with the completed form US-Company 2002, but you should keep them in case they are needed later to support it. You can send the vouchers if you think they will help us deal with the claim.

### 3. Beneficial ownership

The UK/USA Double Taxation Convention provides for relief to be available to the **beneficial owner** of the income. Where a claimant is required to pass on the income in respect of which the claim is made it may not be the beneficial owner of the income for the purposes of the Double Taxation Convention. Please see the HM Revenue & Customs guidance published in our International Manual (INTM). To read the guidance online go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for **INTM332040** in the *Search* facility.

Where the company or concern does **not** satisfy the ‘international fiscal meaning’ of beneficial ownership but believes that because of the policy statements that are made in the guidance it is still able to obtain treaty benefits, you should

- tick box **2(b)** in the declaration in **Part F** of the form
- include with the claim a note giving the information mentioned at INTM332070, under the heading ‘Applications to HM Revenue & Customs’ – reproduced below for ease of reference:

*‘Where structures are within the ambit of the Indofood decision, that is to say the structure has the accessing of treaty benefits as one of its effects, it is possible that applications to HM Revenue & Customs for benefits under a Double Taxation Convention (DTC) will fall at the first hurdle unless the applicant can demonstrate beneficial ownership. The application might simply be regarded as invalid and never reach the stage where it can be considered in terms of the object and purpose of the particular DTC under which the application is made.*

*However, where the claimant Special Purpose Vehicle (SPV) does not satisfy the “international fiscal meaning” of beneficial ownership but believes that it is still able to obtain treaty benefits because of the policy confirmed in this guidance, it should make its claim and include a note to that effect. To ease consideration of the claim, the note should include full details as to*

- *A full structure diagram and explanation of the capital and interest flows;*
- *why the SPV is considered to be the beneficial owner within the “international fiscal meaning”; or*
- *demonstrate that the structure does not abuse the DTC under which the claim is made either relating the structure to the examples at INTM332080 or otherwise.’*

Where a claim/application for relief from UK tax is made by a partnership or other concern that is not a taxable person or is otherwise ‘transparent for tax purposes’ under the law of the United States, you should tick box **2(b)** in the declaration in **Part F** of the form US-Company 2002 and provide additional information as outlined in the HMRC guidance at INTM335500.

#### 4. Claims on behalf of partnerships and LLCs

US **partnerships** and **LLCs** should complete the form US-Company 2002 as follows:

**Parts A** and **B1** in full

**Part C** in full, as appropriate

**Part D** if repayment of UK tax is claimed

**Part E** if appropriate

**Part F** in full, with the general or managing partner/member signing the declaration.

The following additional information is also needed:

- Where the partnership or LLC is established in the United States and all of the partners/members are resident for tax purposes in the United States, attach to the claim a list of the names and addresses of the partners/members. The list should show residential addresses for individuals and registered addresses where the partners/members are companies.
- Where any partner/member is resident for tax purposes in a country other than the United States, attach the list described above. The list must also include for each member/partner their respective percentage share of the income that is the subject of the claim. Any partner/member resident for tax purposes outside the United States should make a separate claim to relief from UK tax under the terms of any relevant DTC. The Digest of Double Taxation Treaties lists all of the UK's comprehensive DTCs. To read the DT Digest online go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *DT Digest* in the *Search* facility.

#### 5. Residence in United States and where to send the completed form

It is a condition of relief from UK income tax under the terms of the Double Taxation Convention that the beneficial owner of the income is resident in the United States. In making this claim, which needs the certification of the US Internal Revenue Service, you are consenting to the transmission of a US Form 6166 for the applicant/claimant to HM Revenue & Customs in the UK.

Send the completed claim form with the US **Form 8802, Application for United States Residency Certification**, and the applicable user fee to:

Internal Revenue Service  
P.O. Box 71052  
Philadelphia, PA 19176-6052

The Application for U.S. Residency Certification and its instructions are available at [www.irs.gov](http://www.irs.gov)

#### 6. Election to make a claim under the prior Double Taxation Convention

Article 29(3)(b) of the Double Taxation Convention as amended by Protocol, includes a provision for a claimant to elect to make a claim under the prior Convention (SI 1980 Number 568) where that Convention provides greater benefits.

Please note that

- it is for a **claimant** to decide whether to elect, where it judges that the benefits are greater under the prior Convention;
- any election must be made in writing to **HM Revenue & Customs, LBS DT Treaty Team, Barkley House, Castle Meadow Road, Nottingham, England NG2 1BA** giving the full name of the claimant and, if known, its HMRC reference;
- a claimant making such an election will need to make the claim to which it relates using the form for the prior Convention (Form US/Corporation). The form is available from HM Revenue & Customs at the above address until the statutory time limit for making a claim under UK tax law expires. Only income paid in the period from **6 April 2004** to **30 April 2004** remains within the statutory time limit, which expires on **31 January 2011**. Any claim relating to income paid in that period must be made no later than that date.

## 7. Text of the UK/USA Double Taxation Convention

To read the full text of the Convention (SI 2002 Number 2848) online, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and in the search box enter **Double Taxation agreements**. On the page that opens, click the 'Double Taxation agreements' link and then click 'In force'. At the next page click 'T-Z', then 'USA' followed by 'USA – Consolidated Version'. This final link will open a PDF file of the Convention.

## 8. Help or more 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) and look for **non-residents** in the *Search* facility
- or 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**

Our fax number is +44 115 974 0666 from outside the UK, or 0115 974 0666 from the UK.

Please quote our reference number (for example '13/A/123456') whenever you contact us.

## 9. Completing the form US-Company-2002

### Part A: Details of the company or concern and tax adviser

Please give all the details asked for. If the company or concern has a tax adviser, include the tax adviser's details. 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 tax adviser or agent who is nominated by the company or concern.

We cannot disclose to the UK payer of the income or their tax adviser any information relating to the claimant company or concern.

### Part B: Questions

- For **all claimants** – please answer the questions in **Part B1**
- If you answered 'Yes', to either **B1.2(a)** or **B1.2 (b)**, go to **Part B2**.
- If you answered 'No' to **B1.2(a)** and **B1.2(b)**, go to
  - **Part B3** for a **Mutual Fund**, or
  - **Part B4** for a **Pension Scheme, etc.**, or
  - **Part B5** for a **Charitable Organisation**, or
  - **Part B6** for a **Trust**.

### Part B2, question B2.2

#### This note applies only if you answer 'Yes' to question B2.2

Relief from UK tax is available under the Double Taxation Convention only to residents of the United States.

If you answer 'Yes' to question B2.2, you are saying that the claimant company or concern is liable to United States tax in respect **only** of income from sources in the United States or profits attributable to a permanent establishment in the United States, and this will mean that the company does not meet the definition of 'resident of a Contracting State' found at Article 4(1) of the Double Taxation Convention (most typically, where the claimant is a branch of a non-US enterprise).

If answering "Yes" please therefore detail on a separate sheet why you believe that the claimant is entitled to relief from UK tax, notwithstanding that it is not to be considered as a resident of the United States.

## Article 23 of the Double Taxation Convention and the questions in Part B of the form

In order to be able to benefit from the Double Taxation Convention the claimant is required to be a 'qualified person', (as defined in Article 23 of the Double Taxation Convention) or if not a 'qualified person', then fulfil certain other tests in respect of an item of income whose source is in the UK. The questions in Part B of the form seek to establish whether the claimant is a qualified person or otherwise entitled to the benefits of the Double Taxation Convention.

If you are claiming that relief from UK tax should be allowed under the terms of Article 23(6) of the DTC you should complete this claim form and send it in the normal way to the United States Internal Revenue Service (See Note 3). At the same time, you should write to HM Revenue & Customs, Business International Tax Treaty Team, 100 Parliament Street, Westminster, London, England SW1A 2BQ. Your letter should clearly state that you are asking the "competent authority" of the United Kingdom to deal with your claim under the terms of Article 23(6) of this treaty. A copy of your letter to the competent authority should be attached to the claim form US-Company 2002.

### 'Conduit arrangement'

Question B1.3 on form US-Company 2002 asks whether any income to which the claim refers is paid under a 'conduit arrangement'. The definition in Article 3(1)(n) of the Double Taxation Convention is as follows:

"(n) the term "conduit arrangement" means a transaction or series of transactions:

- (i) which is structured in such a way that a resident of a Contracting State entitled to the benefits of this Convention receives an item of income arising in the other Contracting State but that resident pays, directly or indirectly, all or substantially all of that income (at any time or in any form) to another person who is not a resident of either Contracting State and who, if it received that item of income direct from the other Contracting State, would not be entitled under a convention for the avoidance of double taxation between the state in which that other person is resident and the Contracting State in which the income arises, or otherwise, to benefits with respect to that item of income which are equivalent to, or more favourable than, those available under this Convention to a resident of a Contracting State; and
- (ii) which has as its main purpose, or one of its main purposes, obtaining such increased benefits as are available under this Convention."

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

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 or cannot arrange it, you can claim **repayment** of part or all of the UK tax taken off, as appropriate. The declaration in Part F of form US-Company 2002 includes an undertaking to tell HM Revenue & Customs if there is any change to the information that you have given on the form.

### Parts C1 and C2: 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 US-Company 2002.

If the debt right is part of a **syndicated loan**, please

- give the additional information asked for in Part C1 of the form
- attach a copy of the loan agreement, unless you are aware that a copy has already been sent to HM Revenue & Customs. If so, there is no need to attach another copy.

#### 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.

that is paid to persons who are outside the UK. As explained above we may be able to arrange for interest on these stocks to be paid with no UK tax deducted.

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 C2 of form US-Company 2002

- 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*).

## Part C3: 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 US-Company 2002 a copy of the licence, contract or assignment under which the UK rights have been acquired. This will help HMRC 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 US-Company 2002 is completed.

- **Other royalties**

Where your company or concern is the originator of a process or design etc., please attach to the form US-Company 2002 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.

## Part D: Claim for repayment

### Repayment of UK income tax deducted from interest on

- a loan arrangement within the provisions of Article 11(5)(a) of the Double Taxation Convention where
- payments of interest have already been made

Where a loan arrangement falls within the provisions of Article 11(5)(a) of the Double Taxation Convention **and** Article 11(5)(b) does **not** apply, UK tax is retained at the rate of 15% of the gross amount of the interest, as provided for in Article 10(2)(b). The remaining balance of UK income tax is repayable.

If you are claiming repayment of UK income tax deducted from interest on a loan that is within the provisions of Article 11(5)(a), please use the boxes below to work out the amount of the repayment. If you do not wish to work out the repayment and do not enter an amount at Part F.4(a) of the form US-Company 2002, HMRC will work out any repayment due.

- |  | Gross Interest | UK tax |
|--|----------------|--------|
| • Enter in box 1 the gross amount of interest (i.e. before deduction of any tax) and in box 2 the full amount of UK tax deducted | 1 £            | 2 £    |
| • Calculate 15% of the gross amount of interest (in box 1) and enter it in box 3.  |                | 3 £    |
| • Deduct the amount in box 3 from the amount in box 2 and enter the result in box 4.   |                | 4 £    |
- Finally, take the amount you have shown in box 4 and enter it in the box provided at Part F.4(a) of form US-Company 2002. This is the amount repayable.

## Part E: Repayment instructions

You should only complete **Part E** if you want HM Revenue & Customs to make any repayment to a bank, tax adviser or other person on the company's or concern's behalf.

If you want repayment to be made to the company's tax adviser, please give the reference number (if any) that the tax adviser uses.

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

## Part F: Declaration

The declaration in **Part F** should be completed and signed after reading **note 3 'Beneficial ownership'** in these Notes.

Who may sign:

- **For a company or fund**, a responsible officer of the company or fund may sign. An agent (tax adviser), 'custodian' or other duly authorised person acting with the authority of the company may also sign on the company's behalf.
- **For a partnership**, the senior, general or managing partner (as appropriate) may sign in the name of the partnership. Please see note 4 for further information.

*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.*