



When to use this form

If you normally carry out work in two or more countries within the European Economic Area (EEA), the completion of this form will enable HM Revenue & Customs to determine which country's social security legislation will apply.

The form should only be completed by, or on behalf of a:

- United Kingdom (UK) resident who normally works in two or more countries within the EEA, or
- person resident in another EEA country that normally works in two or more countries within the EEA **only if** the transitional provisions apply (see transitional provisions below), or
- non-EEA resident that works in two or more countries within the EEA for a UK employer.

If none of the above applies you should contact the social security authorities of the country in which you live.

Applicable countries

| | | |
|----------------|----------------|-------------|
| Austria | Belgium | Bulgaria |
| Cyprus | Czech Republic | Denmark |
| Estonia | Finland | France |
| Germany | Greece | Hungary |
| Iceland | Ireland | Italy |
| Latvia | Liechtenstein | Lithuania |
| Luxembourg | Malta | Netherlands |
| Norway | Poland | Portugal |
| Romania | Slovakia | Slovenia |
| Spain | Sweden | Switzerland |
| United Kingdom | | |

EEA nationals

From 1 May 2010 social security liability is determined by EC Regulation 883/04. Under EC Regulation 883/04 the authorities of the country in which you are resident will determine which country's social security legislation will apply.

Non-EEA nationals

If you are not an EEA national, but are legally resident in a European Union Member State, social security legislation is determined by EC Regulation 1408/71.

Transitional provisions

A person that was subject to UK social security legislation prior to 1 May 2010, under EC Regulation 1408/71, will continue to remain subject to UK legislation if EC Regulation 883/04 would mean a change of applicable social security legislation, throughout the transitional period (of up to 10 years) unless:

- there is a change of circumstances, or
- the person asks to be dealt with under EC Regulation 883/04.

Further information

If you are subject to UK social security legislation:

- form A1 (or E101 if Regulation 1408/71 applies) will be sent to you confirming that you remain subject to UK social security legislation.
- we will notify the competent authorities in the countries in which you are working that you remain subject to UK legislation.
- you should continue to pay UK National Insurance contributions.
- National Insurance contributions (NICS) will be payable on earnings from non-UK employers as well as UK employers.

If your employment circumstances change you should notify us immediately.

We may check your circumstances throughout the period to ensure that the conditions under which you remain subject to UK legislation are still met.

If you are subject to the social security legislation of another country we will write and let you know why.

What to do now

Please complete the rest of this form in capital letters and return it to us at:

NICO International Caseworker
BP1301
HM Revenue & Customs
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ
United Kingdom

If more space is required to complete any of the boxes on this form please continue on a separate sheet of paper and attach it to this form.

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 and
- 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. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

Workers details

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| <p>1 Surname</p> <input style="width: 90%;" type="text"/> | <p>10 UK residential address</p> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <div style="text-align: right; margin-top: 5px;">Postcode</div> | | | | | | | | |
| <p>2 First name(s)</p> <input style="width: 90%;" type="text"/> | <p>11 If you also have an additional home(s) abroad give us the details below</p> <p>Address</p> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> <div style="text-align: right; margin-top: 5px;">Postcode</div> | | | | | | | | |
| <p>3 Previous names</p> <input style="width: 90%;" type="text"/> | <p>Do you rent your home abroad?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Do you own your home abroad?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>How many days per month do you spend at each address?</p> <input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/> | | | | | | | | |
| <p>4 Date of birth DD MM YYYY</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | <p>12 In which country does your immediate family live?</p> <input style="width: 95%; height: 20px;" type="text"/> |
| | | | | | | | | | |
| <p>5 Place of birth</p> <input style="width: 90%;" type="text"/> | <p>13 In which country do your children attend school?</p> <input style="width: 95%; height: 20px;" type="text"/> | | | | | | | | |
| <p>6 Nationality</p> <input style="width: 90%;" type="text"/> | | | | | | | | | |
| <p>7 If not an EEA national are you legally resident in the UK?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> | | | | | | | | | |
| <p>8 National Insurance number</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | |
| | | | | | | | | | |
| <p>9 If you have previously paid social security contributions in any other EEA Member State please give details of your social security number below.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <tr><td style="width: 80%;">Country</td></tr> <tr><td>Number</td></tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">Country</td></tr> <tr><td>Number</td></tr> </table> | Country | Number | Country | Number | | | | | |
| Country | | | | | | | | | |
| Number | | | | | | | | | |
| Country | | | | | | | | | |
| Number | | | | | | | | | |

14 If you have lived abroad please give details below

| Country | From | To |
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Workers details continued

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| <p>15 Are you planning to move abroad in the next 24 months?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, please state the country and the date you plan to move there</p> <p>Country</p> <input style="width: 100%; height: 20px;" type="text"/> <p>When do you plan to move <i>DD MM YYYY</i></p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <p><i>If you intend to live outside the UK more than once, or if you intend to live in more than one country, please tell us about this on a separate sheet of paper. Sign and date the sheet of paper and send it back with this form.</i></p> <p>16 From what date did or will you start normally working in two or more EEA countries?</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> | <p>17 For what period do you require form A1/E101?</p> <p>From</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <p>To</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <p>18 Have you previously been issued with form A1/E101?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> If No, go to question 21</p> <p>19 Which country issued the previous A1/E101?</p> <input style="width: 100%; height: 20px;" type="text"/> <p>20 What was the period of the previous A1/E101?</p> <p>From</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <p>To</p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> |
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Employment details

If you are **only** self-employed please go to **question 50**

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| <p>Employer 1</p> <p>21 Employers name</p> <input style="width: 100%; height: 25px;" type="text"/> <p>22 Employers address</p> <input style="width: 100%; height: 25px;" type="text"/> <input style="width: 100%; height: 25px;" type="text"/> <input style="width: 100%; height: 25px;" type="text"/> <div style="text-align: right; margin-top: 5px;">Postcode</div> <p>23 Address of registered office <i>if different from above</i></p> <input style="width: 100%; height: 25px;" type="text"/> <input style="width: 100%; height: 25px;" type="text"/> <div style="text-align: right; margin-top: 5px;">Postcode</div> <p>24 Employers PAYE reference <i>(if applicable)</i></p> <input style="width: 100%; height: 25px;" type="text"/> | <p>Employer 1 <small>continued</small></p> <p>25 Date employment started with this employer <i>DD MM YYYY</i></p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <p>26 Date employment expected to end <i>(if known)</i></p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <p>27 In which countries do or will you carry out your work for this employer?</p> <input style="width: 100%; height: 25px;" type="text"/> <p>28 Job title</p> <input style="width: 100%; height: 25px;" type="text"/> <p>If you are an International Transport Worker employed by a UK registered employer got to question 34.</p> <p>An International Transport Worker is a person who is employed in two or more EEA countries by an international transport undertaking, this means an undertaking which carries passengers or goods by rail, road, air or inland waterway (for example air crew, train crew, lorry/coach driver).</p> |
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Employment details continued

29 Please give a brief description of your duties

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30 Please give a description of your usual working pattern over the past 12 months for this employer *for example 3 days a week in UK, 2 days a week in France*

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31 If you did not have a usual working pattern please give details of periods spent working in each country during the past 12 months in the table below

| Country | From | To |
|---------|------|----|
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32 What do you expect your working pattern to be over the next 12 months for this employer?
for example 3 days a week in UK, 2 days a week in France

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33 List the addresses where work is carried out in each country

| Country | Address |
|---------|---------|
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34 Do you have other employers?

No If No, go to **question 49**

Yes If Yes, go to **question 35**

Employment details continued

Employer 2

35 Employers name

36 Employers address

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| Postcode |

37 Address of registered office in the UK
if different from above

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| Postcode |

38 Employer's PAYE reference *(if applicable)*

39 Date employment started with this employer
DD MM YYYY

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Employer 2 continued

40 Date employment expected to end *(if known)*

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41 In which countries do or will you carry out your work for this employer?

42 Job title

If you are an International Transport Worker employed by a UK registered employer go to question 48.

43 Please give a brief description of your duties

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44 Please give a description of your usual working pattern over the past 12 months for this employer
for example 3 days a week in UK, 2 days a week in France

45 If you did not have a usual working pattern please give details of periods spent working in each country during the past 12 months in the table below

| Country | From | To |
|---------|------|----|
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46 What do you expect your working pattern to be over the next 12 months for this employer?
for example 3 days a week in UK, 2 days a week in France

47 List of the addresses where work is carried out in each country

| Country | Address |
|---------|---------|
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Employment details continued

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| <p>48 Do you have other employers?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> If Yes, please give us the details on a separate sheet and attach it to this form.</p> | <p>49 Are you also self-employed?</p> <p>No <input type="checkbox"/> If No, go to Declaration</p> <p>Yes <input type="checkbox"/> If Yes, go to question 50</p> |
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Self-employment

If you are not self-employed please go to **Declaration** on page 7

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| <p>50 Date current period of self-employment commenced <i>DD MM YYYY</i></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>51 Name and address of business</p> <p>Name <input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p>52 Nature of business</p> <p><input type="text"/></p> <p>53 What specific job do you do?</p> <p><input type="text"/></p> <p><input type="text"/></p> <p>54 Name and address of tax office</p> <p>Name <input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> | <p>55 Is your business registered for VAT?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> If Yes, please tell us the VAT number below</p> <p><input type="text"/></p> <p>56 Is your business registered with a professional body in the UK?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> If Yes, please tell us the name of the professional body below</p> <p><input type="text"/></p> <p>57 Is your business registered with the Chamber of Commerce?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>58 Please give a description of your usual self-employed working pattern over the past 12 months <i>for example 3 days a week in UK, 2 days a week in France</i></p> <p><input type="text"/></p> <p><input type="text"/></p> |
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59 If you did not have a usual working pattern please give details of periods spent working in each country during the past 12 months in the table below

| Country | From | To |
|---------|------|----|
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Self-employment continued

60 What do you expect your self-employed working pattern to be over the next 12 months?

for example 3 days a week in UK, 2 days a week in France

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61 List of the addresses where work is carried out in each country

| Country | Address |
|---------|---------|
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Please now complete the Declaration below

Declaration

I declare that the information given on this form is correct.
I will tell HMRC about any changes in circumstances.

Signature

Name

Date *DD MM YYYY*

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Phone number

Is this a home or work phone number?

Home Work

If this form has been completed by an agent please ensure that form 64-8 has been completed and submitted to HMRC giving us the authority to deal with the agent. We cannot process any forms without this authority.

If the form has been completed by an agent please give the following details.

Contact name

Name of firm

Address

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Postcode

Reference