



Why we are sending you this form

If someone is an employee working in two or more countries of the European Economic Area (EEA) they need to apply for an E101 certificate.

This form is used to request an E101 certificate under Article 14.2a of Council Regulation (EEC) No. 1408/71 and may be used for both first applications and renewals.

What is an international transport worker?

An international transport worker is a person employed in two or more EEA countries by an international transport undertaking.

An international transport undertaking is a business which either on its own behalf or as an agent for others carries passengers or goods by rail, air, road or inland waterway.

What countries are in the EEA?

The following countries are members of the EEA as at 1 January 2007. In addition to these countries, Switzerland, although not a member of the EEA, is included for social security purposes:

Austria	Bulgaria	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	United Kingdom (UK)

Who should complete this form

Either:

- the employee
- the employee's employer
- the employee's agent - such as their accountant, solicitor or representative.

What to do now

Please fill in this form using capital letters and return it to us at:

Charity, Assets and Residence - Residency
 BP1301
 HM Revenue & Customs
 Benton Park View
 Newcastle upon Tyne
 NE98 1ZZ
 United Kingdom

The application will be delayed if all the parts are not completed as we will have to send the form back.

If you need more space continue on a separate sheet and attach it to this form.

If you need any help filling out this form, contact us for help on **+44 (0) 191 2254811**.

For more information about who is entitled to an E101 certificate go to www.hmrc.gov.uk

Further information

If the application is successful:

- an E101 certificate will be sent to the person who has signed the declaration
- an E101 certificate will be issued for a maximum period of two years. When the E101 certificate expires, a further form E101 may be issued provided the circumstances remain the same.

The E101 certificate should be kept in a safe place and be shown to foreign authorities upon request. It is proof that the employee remains within the UK National Insurance system. This means that the employee will not be required to pay National Insurance or similar contributions in other EEA countries.

If the application is not successful we will write and explain why and tell you what to do next.

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

Applicant's details

Surname

First name(s)

Date of birth *DD MM YYYY*

National Insurance number

Previous names

Nationality

Marital status

Country of residence

Address in country of residence

Is this a first application?

No Yes

If No please give the dates shown on previous and current forms E101/E106

From *DD MM YYYY*

To *DD MM YYYY*

From *DD MM YYYY*

To *DD MM YYYY*

UK employment and contract details

UK employer's name

UK employer's address

Address of registered office in the UK
if different from above

PAYE reference

Is this an employment agency?

No Yes

Employee's job title

UK employment and contract details

If an employee is working for an airline, are they?

aircrew

ground staff

long haul

short haul

If the employee is working for an airline, in which airport are they based?

If the employee is not working for an airline are they?

road

rail

waterway

Date employment started *DD MM YYYY*

Who holds the employee's contract of service?

UK company

Foreign company

Is the employee employed (has a contract of service) with a branch or permanent establishment in another member state?

No Yes

If Yes, which member state?

Who pays the employee's wages?

UK company

Foreign company

Part UK and part foreign company?

If the foreign company pays all or part of the employee's wages, please give their name and registered office

Postcode

Overseas employment details

In which country are the majority of the employee's duties carried out?

Name of the countries where the employee will be working or, the countries they will be travelling through

Please give a brief description of their working pattern in both the UK and abroad.
For example two days a week in France

If the employee works as aircrew, do they carry out any extra duties whilst on the ground?

No Yes

If Yes, how much time is spent doing this?

How long do you expect the contract abroad to last?

From *DD MM YYYY*

To *DD MM YYYY*

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*

Daytime phone number

Daytime fax number

Is this a home or work phone number?

Home Work

Please state in which capacity you have signed
the declaration

Employee

Employer

If as employer, please give your position in the company

Agent

If as agent please give the following details

Your reference

Contact name

Name of firm

Address

Postcode

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