



When to use this form

The form should be completed by:

- United Kingdom (UK) employers that are sending employees to work temporarily in a country that has an applicable social security agreement with the UK, or
- persons that are normally self-employed in the UK that will be self-employed in a country that has an applicable social security agreement with the UK.

Employers

If this is the first time your company has contacted HMRC about sending employees to another country you should also complete form CA3821.

Applicable countries

Barbados	Bermuda	Canada
Israel	Jamaica	Jersey
Guernsey	Japan	South Korea
Mauritius	Philippines	Turkey
USA	Republics of the former Yugoslavia	

Further information

If the worker will remain subject to UK social security legislation:

- Certificate of Continuing Liability will be sent to the person that has completed this form
- you should continue to pay UK National Insurance contributions.

If another country's social security legislation will apply we will write and tell you.

You should notify us immediately of any change in employment circumstances, particularly if the intended posting does not take place, or ends before the intended date.

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

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.

Employee's details

1 Surname	<input type="text"/>	6 Nationality	<input type="text"/>
2 First name(s)	<input type="text"/>	7 Residential address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3 Date of birth <i>DD MM YYYY</i>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Postcode
4 National Insurance number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	8 Please tick the box(es) that apply to you	
5 Previous names	<input type="text"/>	<input type="checkbox"/> Applicant is employed in the UK <i>Complete the Employment details below and Declaration on page 3</i>	
		<input type="checkbox"/> I am self-employed in the UK <i>Complete the Self-employment details and Declaration on page 3</i>	

Employment details

i Complete if the applicant is employed in the UK

9 Name of UK employer	<input type="text"/>	14 Who pays employee's wages?	
10 Address of UK employer	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	UK company <input type="checkbox"/>	
	Postcode	Foreign company <input type="checkbox"/>	
11 Employer's PAYE reference	<input type="text"/>	Part UK and part foreign company <input type="checkbox"/>	
12 Name of company where the work will be carried out	<input type="text"/>	15 How long will the employment abroad last?	
13 Address of company where the work will be carried out	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	From <i>DD MM YYYY</i>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Postcode	To <i>DD MM YYYY</i>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		16 Was the employee working in the UK immediately prior to this posting?	
		Yes <input type="checkbox"/>	
		No <input type="checkbox"/> If No, where were they working?	<input type="text"/>

