

### Help

If you would like more help with this form:

- go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)
- phone our helpline on **0845 300 0627**
- if you are calling from outside the UK phone **+44 135 535 9022**

### Yr Iaith Gymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

## About this form

Use this form to claim tax relief or a repayment of tax if:

- you have lived or worked in the UK
- you are leaving the UK, and you
  - may not be coming back or,
  - are going to work abroad full-time for at least a complete tax year.

Do **not** fill this form in if:

- you normally live in the UK and are going abroad for short periods, for example on holiday or a business trip
- you have completed, or are required to complete a Self Assessment tax return for the tax year that you leave.  
*A tax year is 6 April one year to 5 April the next.*

## What you will need to help you fill in this form

- Your form(s) P45 *Details of employee leaving work* if you have one, (your employer or your Job Centre gives you this form when you stop working or when you stop claiming Job Seekers Allowance).
- You should refer to the Guidance Note: *Statutory Residence Test*, particularly for the definitions of the following terms as they are used in the form:
  - Resident
  - Home
  - Full-time work.

## 1. About you

<b>1</b> Your surname or family name <i>(use capital letters)</i>	<b>4</b> Your phone number <i>We may call you if we have any questions about this form</i>
<input type="text"/>	<input type="text"/>
<b>2</b> Your first names <i>(use capital letters)</i>	<b>5</b> Are you male or female?
<input type="text"/>	Male <input type="checkbox"/> Female <input type="checkbox"/>
<b>3</b> Your most recent address in the UK <i>(use capital letters)</i> <i>The UK is England, Scotland, Wales and Northern Ireland</i>	<b>6</b> Your date of birth <i>DD MM YYYY</i>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<b>7</b> Your National Insurance number, if you have one <i>You can find your National Insurance number on a form P45 or P60 that you get from your employer, a PAYE Coding Notice or a letter from us</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"/>

## About you continued

**8 Your nationality**

*For example British, Polish, French*

**9 How long had you lived in the UK before the date you left (or the date you intend to leave)?**

**10 Your date of leaving the UK DD MM YYYY**

<input type="text"/>							
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**11 Are you resident in the UK for the tax year up until the date at question 10?**

No

Yes

**12 Were you resident in the UK for the tax year before your departure date?**

No

Yes

**13 Which country are you going to?**

**14 What is your full address in that country?**

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

**15 Will you, your spouse, civil partner or someone you are living with as a spouse or civil partner, have a home in the UK while you are overseas?**

No

Yes

*Tell us the address of the UK home*

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

**16 How many days do you expect to spend in the UK between the date at question 10, and the following April 5?**

**17 How many days do you expect to spend in the UK in each of the next three tax years? (6 April one year to April 5 the next)**

*For example 81 days between 6 April 2014 - 5 April 2015*

Year 1 <input type="text"/>
Year 2 <input type="text"/>
Year 3 <input type="text"/>

**18 Will you get any income from the UK after you have left?**

*This includes income from property, pensions, employment, one-off bonus payments, and bank or building society interest*

No

Yes

**19 Will you be working full-time outside the UK?**

No

Yes

**20 Will you continue to have your salary paid from the UK?**

No

Yes

## 2. Income you get from the UK after you leave

Fill in this section if you will get any income from the UK after you leave the UK.

Income includes income from property, earnings you get from UK work, a one-off bonus payment, pensions, bank or building society interest or profits from stocks and shares.

- If you get any income from property, please answer question 21.
- For all other income please answer question 22.

### Income from UK property

If you have a property in the UK that you get income from you may have to pay UK income tax.

For more information go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and enter *The Non-Resident Landlords (NRL) Scheme* in the Search box.

**21 Will you get any income from a property in the UK?**

*For example, rent, property fees, interest premiums*

No

Yes

### Other income from the UK

**22 Give details of any other income you will get from the UK after you leave.**

*If you do not know the actual amount, give an estimate*

Type of income <i>For example pension or employment bonus</i>	Annual amount in £	Date started DD MM YYYY	Payroll / pension or account number	Name of pension/ salary payer

*If you will be working when you leave the UK go to section 3 'Your employment'.*

*If not, go to section 4 'How you want to be paid any money we owe you' on page 4.*

## 3. Your employment

**23 Will you perform any duties in the UK**

- from the date in question 10 or question 25 which ever is the later and April 5 following this date, and
- for the whole of the following tax year?

No

Yes

*If Yes, give details, including an estimate of the number of days when you will work more than three hours in the UK.*


**24 Do you work for the UK Government as a Crown servant or in Crown employment?**

No

Yes

*If Yes, tell us your department's name*

25 What job will you do in the country you are going to?

What date will you start that overseas job?

How many hours per week will you work, on average, in that overseas job?

26 Your employer's name and address

Name
Address
Postcode

27 Will you do your job on a rota?

For example as an oil rig worker who works 14 days on rig then 14 days off

No

Yes  If Yes, tell us the country where you expect to spend your days off

28 Will you be paid through either:

- a UK employer through a UK payroll, or
- an office or agent in the UK?

No  Go to section 4

Yes  If Yes, tell us the name and address of the person paying you

Name
Address
Postcode

## 4. How you want to be paid any money we owe you

Not everyone gets a refund. It is not always possible to issue a cheque to a non UK bank account. If you are due a refund, we can either pay it to you or someone else on your behalf - they are known as a 'nominee'. Please choose one of the following two options:

**Option one** - Pay cheque to UK bank or building society

Bank sort code

 -  - 

Account number

Account holder's name

Bank or building society name and address

Name
Address
Postcode

Put 'X' in one box

This is my account

This is my nominee's account

**Option two** - Pay by cheque direct to me or my nominee

Put 'X' in one box

Make the cheque payable to me

I authorise the cheque to be payable to my nominee  
Tell us your nominee's name

Tell us the address to send the cheque to

Postcode

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## Declaration

You must sign this declaration.

If you give information which you know is not correct or complete, action may be taken against you.

**I declare that:**

- the information I have given on this form is correct and complete to the best of my knowledge
- I claim repayment of any tax due.

Your signature

Date DD MM YYYY

## What to do now

Put an 'X' in relevant box

- I have enclosed parts 2 and 3 of my form P45 *Details of employee leaving work (do not send photocopies)*.  
If you have not yet received your P45 from your employer please obtain it before you return this form.
- I can't get a form P45. Please tell us why in the box below, for example because you are retired or a UK Crown servant employed abroad. **If you have a form P45 and don't send it to us, any repayment due to you cannot be made.**

Please send this form to your tax office. You can find your tax office address by:

- going to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) select *Contact us* and choose *Income Tax*
- asking your employer.