

**Claim to repayment of United Kingdom income tax deducted from property income dividends paid by UK Real Estate Investment Trusts ('UK-REITs')**

For use by an *INDIVIDUAL* resident of a country with which the UK has a double taxation treaty that provides for relief from UK income tax on dividends arising in the UK

**Do not fill in this form until you have received the income for which you claim repayment of UK income tax.** You can only claim a tax repayment on or after the date of payment of the property income dividend(s).

Please:

- Use the UK-REIT DT-Individual Notes to help you fill in this form.
- Include only property income dividends paid by real estate investment trusts. Do not include any other sources of income.
- Sign the declaration in Part E.
- See note 4 in the UK-REIT DT-Individual Notes about where send to send the completed form.

You can also get information from the HM Revenue & Customs website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Or you can contact **HM Revenue & Customs, Trusts & Estates, Ferrers House, Castle Meadow Road, Nottingham, England NG2 1BB**. For calls about claiming relief from UK tax on property income dividends under a double taxation treaty, phone **+44 115 974 0022** if calling from outside the UK, or **0115 974 0022** if calling from the UK.

**Part A Your personal details**

*Mr, Mrs, Ms, Miss or other title* \_\_\_\_\_

**Full name**

\_\_\_\_\_

**Full residential address**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Enter a **phone number** where we can contact you. This may help us deal with your completed form more quickly.

If you have a **tax adviser**, please give details. See note 5 in the UK-REIT DT-Individual Notes.

**Adviser's name**

\_\_\_\_\_

**Adviser's address**

\_\_\_\_\_

\_\_\_\_\_

**Phone number** \_\_\_\_\_

**Fax number** \_\_\_\_\_

**Reference/contact name** (if any)

**Please give:** Your date of birth

Day	Month	Year
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Your tax reference number in your country of residence

**If you have at any time lived in the UK, please give:**

Your UK National Insurance Number

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and your **exact date of departure** from the UK.

Day	Month	Year
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If you have **never lived in the UK**, please '✓' here

**For use by the tax authority in the claimant's country of residence**

Please complete this part and add your official stamp. You may wish to take a copy of the form for your records.

If your procedure is to send the form direct to the UK taxation authority, please send it to HM Revenue & Customs, Trusts & Estates, Ferrers House, Castle Meadow Road, Nottingham, England NG2 1BB.

I certify that \_\_\_\_\_

is resident in \_\_\_\_\_ within the meaning of the double taxation treaty between the United Kingdom and this country

'✓' if appropriate

- and subject to this country's tax on the income shown in this form
- and subject to this country's tax on the income shown in this form by reference to the amount of £ \_\_\_\_\_ remitted to this country.

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

*Official Stamp*

**Part B Please answer the following questions**

1 In which country are you resident for tax purposes?

Please '✓' where appropriate

2 Have you always lived in that country? If 'Yes', go to question 5.

Yes No 

If 'No'

- from what date did you begin to live there permanently?
- from what date have you paid, or will you pay, tax in your country of residence on the property income dividends that you include in this claim? (*This may differ from the date you have given above.*)

Day Month Year

Day Month Year

If you do not have to pay tax in your country of residence on this income please say why on a separate sheet.

3 Since you left the UK, have you (or if you are married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK?

Yes No 

If 'Yes', give on a separate sheet the address of the property.

If the property is still owned by you but is let to someone else give details, including the expected annual income.

If the property is no longer available for your use give the reason (*for example, sold or tenancy ended*) and give the date on which it was last available for your use.

If you left the UK to live abroad

- **less** than four years ago, answer **question 4**, then question 5.
- **more** than four years ago, answer **question 5**.

4 How many days did you spend in the UK during

a the period from the date you left the UK to the following 5 April? \_\_\_\_\_ days

b each UK tax year since the date you left the UK to live abroad

Enter the tax year(s) and number(s) of days

Tax year to 5 April 20 \_\_\_\_ \_\_\_\_ days

Tax year to 5 April 20 \_\_\_\_ \_\_\_\_ days

Tax year to 5 April 20 \_\_\_\_ \_\_\_\_ days

**Now go to question 6.**

5 Have you been in the UK during the past four years for

- 183 days or more in any one tax year?
- 91 days or more a tax year on average? (a UK tax year starts on 6 April)

Yes No Yes No 

If either answer is 'Yes', give full details on a separate sheet.

6 Are you engaged in any trade or business in the UK, or do you perform independent personal services from a fixed base situated in the UK?

Yes No 

If 'Yes', give full details on a separate sheet.

7 Do you receive any special tax benefits in your country of residence which mean that you pay no tax (or a reduced amount of tax) there, on the UK property income dividends that you are including on this form?

Yes No 

If 'Yes', attach a separate sheet, giving details of

- the benefits you receive and
- the legislation in your country of residence that grants the benefits.

8 Do the tax authorities in your country of residence tax you only on the amount you remit to or receive there? If 'Yes', answer question 9.

Yes No 9 Do you remit to your country of residence **all** of the UK property income dividends that you show in this form?Yes No 

If 'No', how much of the income, if any, do you remit? (If none, enter 'none'.)

£

**Part C Details of property income dividends paid by UK real estate investment trusts**

- **Include only property income dividends paid by UK companies that are real estate investment trusts.**  
For information about UK-REITs, see note 2 in the UK-REIT DT-Individual Notes.
- **To fill in the details below use the information on the tax voucher(s).** See the Notes about Part C.
- **Do not include in your claim:**
  - Ordinary dividends paid by the UK-REIT, or dividends paid by any member of a Group UK-REIT other than the principal company of the group
  - Any other dividends or other sources of income.

For each property income dividend, give <ul style="list-style-type: none"> <li>• the full name of the UK real estate investment trust <i>and</i></li> <li>• the number of shares you own.</li> </ul>	Date(s) of payment of property income dividends	Amount(s) of property income dividend(s) before UK income tax £	Amount of UK tax taken off £

Totals

## Part D Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a nominee. Otherwise the repayment will be made to you at the address you have shown in **Part A** of this form.

I authorise the person or organisation named below to receive the amount due on my behalf.

Name of person, bank or building society

Address of person, bank or building society

Postal code

Account number

UK sort code (if appropriate)

Account holder's name (This must be the same as the person entitled to the repayment)

Nominee's reference number (if there is one) for you.

Signature \_\_\_\_\_ (Now also complete and sign the declaration in Part E below)

## Part E Declaration

- I am beneficially entitled to the property income dividends included in this claim or otherwise meet the conditions for relief in the double taxation treaty between the UK and my country of residence.
- The information I have given in this claim is correct and complete to the best of my knowledge and belief.

*as appropriate*

If you want to **work out** the amount repayable, see the **UK-REIT DT-Individual Notes**. Tick (a) and write the amount in the box.

If you want HM Revenue & Customs to work out the amount for you, tick (b).

I claim repayment of UK income tax and

**(a)** have worked out that the amount repayable to me is

£

**(b)** want HM Revenue & Customs to work out the amount repayable to me.

Signature \_\_\_\_\_

Date \_\_\_\_\_

## For official use by HM Revenue & Customs

Examined \_\_\_\_\_

Amount repaid £ \_\_\_\_\_ : \_\_\_\_\_

Authorised \_\_\_\_\_

HMRC date stamp

## UK-REIT DT-Individual Notes

Use these Notes to help you complete form UK-REIT DT-Individual. If you need help or further information, see Note 6.

### 1. Double taxation - being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in both countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with a large number of countries. The precise conditions that will apply to your income from the UK can be found in the text of the treaty between the UK and your country of residence. The conditions vary from treaty to treaty.

### 2. Property income dividends paid by UK real estate investment trusts ('UK-REITs')

A 'UK-REIT' is a company which has a property business. It must be resident in the UK and be listed on a recognised Stock Exchange. A UK-REIT can also be a group of companies. In this case, the principal (parent) company of the group must be UK resident and stock exchange listed. Under the UK-REIT regime, the UK-REIT pays no tax on its qualifying property income, but the company (principal company for a Group REIT) will withhold UK income tax at the basic rate when making a distribution out of its qualifying property income, a 'property income dividend'. It is obliged to distribute most of its profits as property income dividends.

#### UK dividends from which no income tax is withheld

The company (principal company of a Group REIT) may also pay ordinary company dividends from which no income tax is withheld. Other members of a Group REIT may also pay dividends. These will always be ordinary company dividends from which no income tax is withheld. UK company dividends from which no income tax is withheld have an amount attached to them (but not paid to the shareholder at the time of the dividend) called a tax credit. Some of the UK's DT treaties provide for payment to a resident of the other country of part of the tax credit. But in practice, the amount that the UK retains under the DT treaty covers the whole of the tax credit. So if a shareholder were to make a DT treaty claim for payment of tax credit, there would be no balance of tax credit remaining for HM Revenue & Customs to pay.

### 3. Purpose of form UK-REIT DT-Individual

Form DT-REIT Individual allows you to claim repayment of some or all of the income tax deducted from property income dividends that are paid by real estate investment trusts after 1 January 2007.

HM Revenue & Customs publishes the **Digest of Double Taxation Treaties**, which contains a summary of the relief available under each DT treaty. Use the information about REAL ESTATE INVESTMENT TRUSTS in the Digest to help you complete form UK-REIT DT-Individual. The Digest is available by going to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and entering **DT Digest** in the **Search** facility. Or you can order a paper copy from the address in note 6.

**Please do not include in your claim any other sources of UK income, such as dividends paid by UK companies that are NOT property income dividends of a UK real estate investment trust.** Claim forms for DT treaty relief from UK income tax on UK pensions, interest and royalties are available from [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or from the address in Note 6.

### 4. Certification of the form by the tax authority of your country of residence

#### If this is your first claim

If this is the first time that you have claimed repayment of tax deducted from property income dividends paid by UK real estate investment trusts please send the completed form UK-REIT DT-Individual to the tax authority of your country of residence. By doing this, you are consenting to the tax authority of that country certifying to HM Revenue & Customs that you are resident there. The tax authority will either

- send the certified claim to HM Revenue & Customs in the UK, or
- return the claim to you to send to HM Revenue & Customs, at the address in Note 6.

Some DT treaties also require that you must be 'subject to tax'. This usually means that you must actually pay tax in your country of residence on the distributions by UK real estate investment trusts before you can get relief from UK tax.

The tax authority may not wish to stamp and sign the form UK-REIT DT-Individual. If so, please ask them to provide written confirmation that you are resident for tax purposes in that country within the meaning of the DT treaty with the UK. Attach the confirmation to your claim.

### **If this is NOT your first claim**

If you have made a claim before for repayment of tax deducted from distributions by real estate investment trusts and

- you remain resident in the same country, and
- there has been no change in your tax position as a resident of that country,

you do not need to get this form certified by the tax authority of your country of residence. Send the form direct to HM Revenue & Customs at the address in Note 6.

## **5. Confidentiality**

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

## **6. Help or further information**

If, after using these Notes and the Digest of Double Taxation Treaties you need more information, you can find this on the HM Revenue & Customs website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Or you can

- phone us on **+44 115 974 0022** if calling from outside the UK, or **0115 974 0022** if calling from the UK
- write to **HM Revenue & Customs**  
Trusts & Estates  
Ferrers House  
Castle Meadow Road  
Nottingham  
England  
NG2 1BB

Please quote your HM Revenue & Customs reference number (for example '99/A/123456') whenever you contact us.

## **7. Completing the form UK-REIT DT-Individual**

Use the following notes to help you complete Parts A to E of the form. Please give all the information requested. If you need more room, attach a separate sheet and write your name and HM Revenue & Customs reference number on it.

### **Part A: Personal details of claimant**

Please give all the details asked for. If you have a tax adviser, please include the tax adviser's details.

### **Part B: Questions**

Tick the boxes that apply to you and give any additional information asked for.

### **Part C: Details of property income dividends paid by UK real estate investment trusts**

#### **Tax vouchers**

Before filling in Part C you must have documentary proof of the deduction of UK income tax from your property income dividend(s). Usually this proof is provided by the tax deduction certificate(s) issued to you by the payer(s) of the property income dividend(s).

You do not need to send tax certificates (vouchers) with your completed form UK-REIT DT-Individual, but you should keep them safe in case we ask you to send them to us in support of your claim. If you have any doubt about how you have completed Part C you can send vouchers with your claim if you think it will help us.

Remember that you should only include property income dividends paid by real estate investment trusts ('UK-REITs').

### **Part D: Payment to a nominee**

You should only complete **Part D** if you want HM Revenue & Customs to make any repayment to a bank, building society, tax adviser or other person on your behalf. If you want the repayment to be credited to a bank or building society account, the account holder's name must be the same as the name of the person entitled to receive the repayment. We will send the repayment by post so you will need to give the full postal address and other details asked for on the form. If you want repayment to be made to your tax adviser, please give the reference number (if any) that the tax adviser uses in correspondence with you.

You must also complete and sign the declaration at **Part E** if you sign the authorisation in **Part D**.

## Part E: Declaration

You must sign the form UK-REIT DT-Individual personally in **Part E**.

You may claim on behalf of

- an unmarried minor (someone under the age of 18), or
- a mentally incapacitated person, or
- someone who has died.

Claims should normally be made by

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who has died (the claim will relate to income up to the date of death only).

Ask HM Revenue & Customs if you are in any doubt about whether you are the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you are claiming.

### How to work out for yourself the amount of UK income tax repayable to you

- Follow **Steps One** and **Two** and if appropriate, **Steps Three to Five** below.
- Use the **Digest of Double Taxation Treaties**, available from [www.hmrc.gov.uk](http://www.hmrc.gov.uk)
- If you do not wish to work out the repayment and do not enter an amount in **Part E (a)** of the form, HM Revenue & Customs will work out any repayment that is due.

**Step One:** Enter in box **1** the total amount of property income dividends before UK tax and in box **2** the amount of UK tax taken off. Take these figures from the totals boxes in **Part C** of the form UK-REIT DT-Individual.

	Income before tax	UK income tax
<b>1</b>	£	<b>2</b> £

**Step Two:** Using the **Digest of Double Taxation Treaties**, find your **COUNTRY** of residence and the column **REAL ESTATE INVESTMENT TRUST**.

- If the entry shows 'Full relief', the full amount of UK tax taken off the property income dividends is repayable. Enter the total amount of tax on the form UK-REIT DT-Individual at **Part E (a)**.
- If the entry shows a percentage rate (for example, 15%) then follow **Steps Three** and **Four** to work out the amount repayable.

**Step Three:** Calculate the appropriate percentage rate of the total amount of property income dividends (in box 1) and enter the result in box **3**

<b>3</b>	£
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*For example, the box 1 figure is £100.00 and the rate shown in the Digest of Double Taxation Treaties is 15%. So, 15% of £100.00 = £15.00 in box 3.*

**Step Four:** Deduct the amount in box 3 from the amount in box 2 and enter the result in box **4**.

<b>4</b>	£
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**Step Five:** Finally, take the amount you have shown in box **4** and enter it on the form UK-REIT DT-Individual at **Part E (a)**. This is the amount of UK income tax repayable to you.

### Reclaiming the reduced rate of UK income tax withheld, where appropriate

The UK's DT treaty with your country of residence may provide for a reduced rate of UK income tax (for example 15%) to be withheld from dividends. The reduced rate, if there is one, is shown in the Digest of Double Taxation Treaties in the entry for your country of residence. You may be able to reclaim some or all of this UK income tax (the amount you have entered in box 3 above if you have worked out the repayment) if you are entitled to UK personal allowances. You are entitled to UK personal allowances if, *for example*, you are a British citizen or a national of another member state of the European Economic Area (EEA).

If you want further information about UK personal allowances and how to claim them, please see our website [www.hmrc.gov.uk](http://www.hmrc.gov.uk). Or see Note 6 for our phone number and address.

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## **Privacy and Data Protection**

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification to the Data Protection Commissioner, 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, or
- 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so.

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