Leaving the United Kingdom

Income Tax claim when you have left or are about to leave the UK

If you need help with this form, or you are not sure whether it applies to you, please read the Notes on the back.

To claim tax relief, or repayment of UK income tax, please

- answer all the questions in order, passing over those questions where you are directed to another section
- complete Section 6 if appropriate, and Section 7 in all cases, making sure that you sign and date the sections
- take a copy of the completed form in case we need to refer you to it, and return the original to the above office.

**Section 1 Residence details**

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>What is your nationality?</td>
<td></td>
</tr>
<tr>
<td>On what grounds do you claim this nationality?</td>
<td></td>
</tr>
<tr>
<td>Which country are you going to?</td>
<td></td>
</tr>
<tr>
<td>Give your address abroad if you know it</td>
<td></td>
</tr>
<tr>
<td>When did you leave, or when are you leaving, the UK? Enter Day, Month, Year</td>
<td>/ / /</td>
</tr>
<tr>
<td>How long were you living in the UK before the date you left or date you intend to leave?</td>
<td></td>
</tr>
<tr>
<td>Do you intend to live outside the UK permanently?</td>
<td>Yes</td>
</tr>
<tr>
<td>• If ‘No’, do you intend to live outside the UK for a full tax year starting on 6 April after your departure?</td>
<td>Yes</td>
</tr>
<tr>
<td>– if also ‘No’ to the above, when do you expect to return to the UK?</td>
<td>/ / /</td>
</tr>
<tr>
<td>Will you be visiting the UK while you are living abroad?</td>
<td>Yes</td>
</tr>
<tr>
<td>• If ‘Yes’, what periods do you expect to spend in the UK over the next 3 years?</td>
<td></td>
</tr>
<tr>
<td>Are you leaving the UK to work?</td>
<td>Yes</td>
</tr>
<tr>
<td>• If ‘Yes’ go to Section 2</td>
<td></td>
</tr>
<tr>
<td>• If ‘No’ give your reason for leaving the UK in the box, and go to Section 3.</td>
<td></td>
</tr>
</tbody>
</table>

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## Section 2 Employment details

**Complete ALL parts IF you are leaving the UK to work**

**What type of job is it?**

- Enter your employer’s name and address
  - enter the name of your **department** if you are employed by the UK Government.

**Will you be working full-time?**

- Yes ☐ No ☐

**Do you have a separate contract for your work abroad?**

- Yes ☐ No ☐

  - If ‘Yes’ how long is the contract for?

**Will any of your work be carried out in the UK?**

- Yes ☐ No ☐

  - If ‘Yes’ give details of the work you will be doing in the UK.

**Is your work abroad done on a days on/ days off rota?**

- Yes ☐ No ☐

  - If ‘Yes’ give details, including where you expect to spend the days off. **Enter the name of the town or city, and country.**

**In what currency will you be paid for your work abroad?**

- Country __________ Currency __________

**Where will you receive your earnings?**

- Country where (Bank) Account held __________ Currency __________

**If any part of your pay is to be paid through an office or agent in the UK, give the full name and address of the payer.**

- Name __________
- Address __________
- Postcode __________

## Section 3 Accommodation details

**Complete ALL parts unless you are directed to another Section**

**Will you, or if you are married, your wife/husband have any accommodation in the UK while you are away?**

- Yes ☐ No ☐

  - If ‘No’ go to **Section 4**

  - If ‘Yes’ give details of the kind of accommodation it is for example house, flat, etc., and enter its address.

  - Postcode __________

If you left the United Kingdom **after 5 April 2000**, go to **Section 4**.

**Do you own or have you ever owned the accommodation described above?**

- Yes ☐ No ☐

  - If ‘No’ go to **Section 4**

  - If ‘Yes’ please tick one box to show whether the property is solely owned ☐ or jointly owned ☐

**Do you intend to return to the property as your sole or main residence within four years of the date of your departure?**

- Yes ☐ No ☐
Do you have a mortgage or other loan on this property? 
- If ‘No’ go to Section 4
- If ‘Yes’ give details of loan and lender

Mortgage or Loan account number

Name of lender
Branch address

Amount of Loan or Mortgage outstanding £

Is your mortgage or loan in the Mortgage Interest Relief at Source (MIRAS) scheme so that you pay loan interest net of tax relief? 
- Yes
- No

Section 4 Further property details
Complete ALL parts unless you are directed to another Section

Will you be receiving rents, premiums, or other income from any property in the United Kingdom? 
- Yes
- No

If ‘Yes’ please tick one box to show whether the property is solely owned or jointly owned

How much income from letting will you receive each year? Give an estimate if you do not know the precise amount.

In the year of your departure £
In the following year £

Will you be receiving the income direct either into your UK bank account or overseas? 
- Yes
- No

If ‘Yes’ give details of the person who will be paying you.

Name
Address
Postcode

Will you be receiving the income through an agent who manages the property for you? 
- Yes
- No

If ‘Yes’ give details of the agent or if the agent lives outside the UK details of the payer.

Agent/ Payer
Address
Postcode

Date agent began managing the property / / 

Section 5 Other details
Answer ALL the questions in this Section

Will you have any other source of income in the United Kingdom after you have left? 
- Yes
- No

If ‘Yes’ give details

Do you have life insurance policies that were taken out before 14 March 1984? Any entitlement to pay premiums net of tax relief may be affected when you move abroad.

- Yes
- No

If ‘Yes’ give details of the policy, and all premiums you will continue to pay after leaving the UK

Name of the insurer
Policy number

Premiums payable in the year to 5.4.
£
£
£

- Did you notify your insurance companies of your date of departure from the UK?
Do you have a personal pension?

• If ‘Yes’ give details of all contributions you will continue to pay after leaving the UK

<table>
<thead>
<tr>
<th>Name of personal pension scheme</th>
<th>Contract number</th>
<th>Contributions payable in the year to 5.4.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>£</td>
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<td></td>
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<td>£</td>
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<tr>
<td></td>
<td></td>
<td>£</td>
</tr>
</tbody>
</table>

• Did you notify your personal pension provider of your date of departure from the UK?

Section 6 Repayment claim and payment authority  Complete unless directed to Section 7

If you are being sent abroad by your present employer, any repayment of tax you are due will be dealt with through your employer’s Inland Revenue office, go to Section 7.

I claim repayment of tax that I may be entitled to for the year ending on 5 April [____], and enclose Parts 2 and 3 of my P45 Details of employee leaving work.

Please enter your address in the box below. Any repayment will be made direct to you at that address unless you tell us otherwise.

If you want your repayment made to a nominee, complete the remaining boxes in this Section as well.

You may have your repayment made
• to your bank or building society, or to any other person on your behalf, in the United Kingdom, or
• to branches of certain banks or a company set up by a UK bank, in the Irish Republic, the Isle of Man, or the Channel Islands.

Your address

Name of nominee

Address

Postcode

Enter the account details where the nominee is a bank or building society

Branch

Sort Code

Account number

I authorise repayment to be made to the person, bank or building society shown above.

Signature

Date

Section 7 Declaration  You can be prosecuted if you give false information

The information I have given on this form is correct and complete to the best of my knowledge and belief.

Signature

Date

Print your full name

Please enter here a telephone number including dialling code at which we can contact you with any questions.

Notes

Broadly, if you are resident in the United Kingdom you will pay UK tax on all your income. If you are not resident you will pay UK tax only on income arising in the UK.

You will be not resident if, for example
• you will be living and working full-time in another country for at least a full tax year, and
• your visits back to the UK will total less than 183 days in any specific tax year, and average less than 91 days a tax year.

You can find more information in booklet IR20 Residents and Non-Residents – Liability to tax in the United Kingdom, available from any Inland Revenue Enquiry Centre or Inland Revenue office.

If you need help completing this form, contact the Inland Revenue office shown on the front.

If you are leaving the UK to work abroad, and you or your employer require advice about your National Insurance liability contact: National Insurance Contributions Office, International Services, Employers Unit, Longbenton, Newcastle Upon Tyne, NE98 1ZZ.

For use in the Inland Revenue office

Copy to Central Unit MIRAS
Miras 80 to Central Unit if appropriate

Personal pensions

Life Assurance Paragraph 14

Notice to S/M
Notice to S/A
Notice to P.H.
Notice to L.O.

Date
Initials
Date
Initials
Date
Initials
Date
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