



United Kingdom/France Double Taxation Convention

This form is for use by an individual resident in France receiving a UK State Pension, Incapacity Benefit, pensions, purchased annuities, interest or royalties arising in the UK. Use the Individual Notes to help you to complete the form and:

- give all the information asked for in the form and notes, and attach any supporting documents that are requested - if you need more room include a separate sheet
• sign the declaration in Part F
• send the completed form to the Service des Impôts Particuliers in France where you reside (see Note 4 of the notes)

In making this application or claim, you're consenting to the tax authorities of France certifying to HM Revenue and Customs (HMRC) in the UK that you're a resident in France for the purposes of French Tax. See Note 4 of the notes.

If you need help completing this form:

- go to www.gov.uk and search for 'double taxation'
• phone us on + 44 135 535 9022 if you are phoning from outside the UK
• phone us on 0300 200 3300 if you're phoning from the UK
• write to us at HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS, United Kingdom

Part A Your personal details

Title and full name

Title
Full name

Full residential address

Full residential address

Phone number where we can contact you. This may help us to process your form quickly

Phone number

Date of birth DD MM YYYY

Date of birth

Nationality

Nationality

French tax reference number

French tax reference number

If you've never lived in the UK tick the box

Tick box

If you have, at any time, lived in the UK, tell us your UK National Insurance number

UK National Insurance number

and your exact date of departure from the UK

Date of departure

If you have a tax adviser, give details - see Note 5 of the notes

Name
Address
Phone number

Reference or contact name - if any

Reference or contact name

Address of the Service des Impôts Particuliers in France where your latest tax return was sent and the date it was sent

Address of the Service des Impôts Particuliers

For use by the Service des Impôts Particuliers in France

Please sign and enter your official stamp and return the form to the customer to send on to HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS. Keep a copy of the form for your records.

Official stamp

I certify that \_\_\_\_\_ is resident in France for the purposes of French tax.

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

## Part B

1 Have you always lived in France?

Yes  Go to question 6

No

2 Date you become a resident in France?

DD MM YYYY

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3 From what date have you paid, or will you pay, tax in France on the income that you include in this application? This may differ from the date you've given in question 2.

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If you do not have to pay tax in France on this income give the reasons on a separate sheet.

4 Since you left the UK, have you (or if you're 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 full details of the property address on a separate sheet. If the property is still owned by you but is let to someone else give their 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.

5 Under the UK Statutory Residence Test, if you've departed the UK in the current tax year, confirm you will either be:

non-resident

eligible for split year treatment

Note: if you claim split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC.

6 If you departed the UK in a previous tax year, confirm if you expect to be deemed non-resident under the Statutory Residence Test in the current tax year

I confirm I will be deemed non-resident

7 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  Give full details on a separate sheet

No

Answer question 8 if your claim includes copyright royalties, otherwise leave it blank.

8 Are you the originator of the work or product that has been licensed to the UK?

Yes

No

If 'No' attach a copy of the licence, contract or assignment under which you've acquired from the originator the rights sub-licensed to the UK payer. See Part C4 of the notes.

## Part C Application for relief at source from UK Income Tax and repayment of UK Income Tax

To apply for relief at source from UK Income Tax complete parts C1, C2 or C3 as appropriate.

### C1 UK State Pension or Incapacity Benefit

If you receive a UK State Pension or UK Incapacity Benefit, tick the box below and enter the payment date.

UK State Pension  Date on which payments began DD MM YYYY

UK Incapacity Benefit  Date on which payments began DD MM YYYY

### C2 UK pensions and purchased annuities

Give full details of your work pensions and or any purchased annuities below.

Full description of income and name and address of the UK payer	Payer's reference number	Date payments began DD MM YYYY

### C3 UK interest

Please do not show bank or building society interest here. HM Revenue and Customs cannot arrange for payment of bank or building society interest with no UK tax taken off. For repayment of tax already deducted please use Part D.

Amount and full title of security	Name and address in which the security is registered	Registrar's account number or reference	Payable dates DD MM YYYY

If you receive interest from privately arranged loans, see Part C3 of the notes.

### C4 Royalties

Answer the question below, then complete columns A to C as appropriate, giving the information requested. If you've received payments of royalties with UK tax deducted, complete Part D to claim repayment.

Are you the originator of the work or product that has been licensed to the UK? Yes  No

If 'No' attach a copy of the licence, contract or assignment under which you acquired from the originator the rights sub-licensed to the UK payer.

#### For copyright royalties on literary, dramatic, musical or artistic works enter in:

- column A a full description of the royalties
- column B the date of the contract between you and the UK payer
- column C the payer's name and address, if payments are made through or by an agent in the UK, also enter the agent's name and address

#### For other royalties enter in:

- column A a full description of the royalties
- column B the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- column C the name and address of the UK payer of the royalties

Column A	Column B	Column C

## Part D Claim for repayment of UK Income Tax

Give details of any payments you've already received with UK tax taken off.

Please read Part D of the notes if:

- you've received a trivial pension commutation payment
- you've received a State Pension Deferral lump sum
- the income is from a trust or estate

Source of income, for example: • State Pension lump sum • copyright royalties paid by (name and address of payer)	Date of payment of income DD MM YYYY	Amount of income before UK tax £	Amount of UK tax taken off £
<b>Totals</b>			

## Part E Payment details and authority

Please make sure if you complete Part E1 or Part E2 as appropriate if you want us to:

- make the repayment to a nominee
- send the repayment to you at an address other than the residential address you've shown in Part A of this form

### E1 Payment to a nominee

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

Name of nominee

Address of nominee

Postcode

### E2 Payment to you at another address

Please send the repayment to me at the address shown below and not to my residential address - as shown in Part A

Postcode

## Part F Declaration

I confirm:

- I am beneficially entitled to the income from the sources included in this form
- the information I have given in this application is correct and complete to the best of my knowledge and belief

I apply for relief at source from UK Income Tax and will tell HM Revenue and Customs if there's any change to the information that I have given in this form. See Part C of the notes to work out the amount repayable.

I claim a repayment of UK Income Tax:

- I have worked out the amount repayable to me is  £  .  00  
- if you want to work out the amount repayable, use the 'Working sheet' in the notes

- I want HM Revenue and Customs to work out the amount repayable to me, tick the box

Signature

Date DD MM YYYY

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