



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 you don't know when you're coming back or,
- you are leaving the UK to work full-time abroad 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 the UK (unless you are leaving the UK to work full-time abroad for at least a complete tax year for a UK based employer).

A tax year is 6 April one year to 5 April the next.

1. About you

	•		
1	Your surname or family name <i>(use capital letters)</i>	4	Your phone number We may call you if we have any questions about this form
2	Your first names <i>(use capital letters)</i>	5	Are you male or female? Male Female
3	Your most recent address in the UK <i>(use capital letters)</i> The UK is England, Scotland, Wales and Northern Ireland	6	Your date of birth <i>DD MM YYYY</i>
	Postcode	7	Your National Insurance number, if you have one 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

Filling in this form

Everyone should fill in pages 1, 2 and 5. You should also fill in:

- page 3 if you will get income from the UK after you leave
- page 4 if you will do any of your work in the UK or you will be paid from the UK.

What you might need to help you fill in this form

- Your form P45 *Details of employee leaving work* if you have one. (Your employer gives you this form when you stop working for them.)
- The Residence, Domicile and the Remittance Basis guidance. Go to www.hmrc.gov.uk and enter *HMRC6* in the Search box.

About you continued

8	Your nationality For example British, Polish, French	15 Do you intend to live outside the UK for a full tax year? A tax year is 6 April one year to 5 April the next
9	How long were you living in the UK before the date you left (or the date you intend to leave)?	No If No, please go to question 17 Yes Do you intend to live outside the UK permanently?
10	Your date of leaving the UK <i>DD MM YYYY</i> Which country are you going to?	No Yes If Yes, please go to question 18 17 When do you expect to return to the UK?
12	Please tell us your full address in that country in case we need to write to you	 How many days do you expect to spend in the UK in each of the next three tax years? (6 April one year to 5 April the next) For example 81 days between 6 April 2010 - 5 April 2011
13	Postcode Will you (or your spouse or civil partner) have any accommodation in the UK while you are abroad?	 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
	No If No, please go to question 15 Yes If Yes, please tell us the address of the accommodation	building society interest No Yes
14	Postcode	20 Will you be working full-time outside the UK? No Yes
14	Do you own or have you ever owned this accommodation? No Yes If Yes, is (or was) it owned by you alone or jointly with someone else? Me alone	 21 Will you either: do any of your work in the UK, or get a salary from the UK? No Yes
	Jointly	

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 questions 22 to 24.
- For all other income please answer question 25.

For more information about the types of income that affect your tax go to **www.hmrc.gov.uk** and enter *HMRC6* in the Search box.

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 and enter *The Non-Resident Landlords (NRL) Scheme* in the Search box.

22	Will you get any income from a property in the UK? For example, rent, property fees, interest premiums		how you will be paid in one box
	No If No, please go to question 25		Paid directly by a tenant
23	Yes How much income will you get from UK property		Paid by an agent Tell us the date that they started to manage the property DD MM YYYY
	each tax year? If you don't know the exact amount, please give an estimate		
	The tax year you leave the UK		Other, please give details
	£ In the next tax year		
	£		
	Please give the name and address of the person paying you		
	Name		
	Address		
	Postcode		

Other income from the UK

25 Give details of any other income you will get from the UK after you leave. If you do not know the actual amount, please give an estimate

Type of income <i>For example</i> pension or employment bonus	Annual amount in £	Date started DD MM YYYY	Payroll / pension or account number	Tax office reference (if applicable)

If you will be working when you leave the UK go to section 3 'Your employment' on page 4. If not, please go to section 4 'How you want to be paid any money we owe you' on page 5.

3. Your employment

Fill in this section if:

• you will do any of your work in the UK

• you will be paid through a UK payroll or by an office or agent in the UK.

For more information about *UK personal tax allowances* and *types of income*, go to **www.hmrc.gov.uk** and enter *HMRC6* in the Search box.

26	-	ny of your work in the UK? <i>business meetings, seminars or</i> ses If Yes, please give details	30	-	your job on a rota? e as an oil rig worker who works 14 days on days off If Yes, please tell us the country where you expect to spend your days off
27	or in Crown e		31	• a UK emp	paid through either: loyer through a UK payroll, or or agent in the UK? If No, please go to section 4 on page 5 If Yes, please tell us the name and
28	Yes	If Yes, please tell us your department's name you do in the country you are going to?			address of the person paying you Name Address
29	Your employe	er's name and address			Postcode
	Name Address	Postcode			

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

Not everyone gets a refund. If we owe you any money, we can either pay it to you or someone else on your behalf - this is known as a 'nominee'. Please choose one of the following two options:

Option one - Please pay direct to bank or building society	Option two - Please pay by cheque direct to me or my nominee
Bank sort code	Put 'X' in one box
	Please make the cheque payable to me
Account number	I authorise the cheque to be payable to my nominee Tell us your nominee's name
Account holder's name	
	Tell us the address to send the cheque to
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	

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 select Contact us and choose Find your Tax Office

• asking your employer.