HMRC - INTM330120 - Overview

Why ‘applications’ and ‘claims’?

Why do we use the terms ‘applications’ and ‘claims’? Prior to the introduction of income tax Self Assessment (ITSA), there was no difference in procedure when dealing with

an application for relief at source from UK income tax on future payments of income, or

a claim to repayment of UK income tax that had already been deducted.

But when the system of Self Assessment (SA) was introduced for UK income tax years from 1996/97, claims to repayment of income tax and claims to payment of tax credit became subject to the SA rules. We therefore need to differentiate between an application and a claim because the SA rules must be followed in all cases where a claim is received. Applications are not subject to the SA rules.

The DT forms are dual-purpose, in that they permit a customer to make an application, a claim or a combination of both, on the same form. INTM331025 explains that a combined application and claim must be dealt with under the SA procedures.

The SA procedures for dealing with claims are explained at INTM331000.

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