



Help

If you would like more help with this form:

- go to www.hmrc.gov.uk
- phone our helpline on **0845 300 0627**
- if you are calling from outside the UK phone **+44 135 535 9022**

Yr iaith Gymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

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.

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.

1. About you

1 Your surname or family name *(use capital letters)*

2 Your first names *(use capital letters)*

3 Your most recent address in the UK *(use capital letters)*
The UK is England, Scotland, Wales and Northern Ireland

Postcode

4 Your phone number

We may call you if we have any questions about this form

5 Are you male or female?

Male ☐ Female ☐

6 Your date of birth **DD MM YYYY**

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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

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About you continued

8 Your nationality

For example British, Polish, French

9 How long were you living in the UK before the date you left (or the date you intend to leave)?

10 Your date of leaving the UK *DD MM YYYY*

11 Which country are you going to?

12 Please tell us your full address in that country in case we need to write to you

Postcode

13 Will you (or your spouse or civil partner) have any accommodation in the UK while you are abroad?

No ☐

If No, please go to question 15

Yes ☐

If Yes, please tell us the address of the accommodation

Postcode

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

☐

Jointly

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

No ☐

If No, please go to question 17

Yes ☐

16 Do you intend to live outside the UK permanently?

No ☐

Yes ☐

If Yes, please go to question 18

17 When do you expect to return to the UK?

18 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

19 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 building society interest

No ☐

Yes ☐

20 Will you be working full-time outside the UK?

No ☐

Yes ☐

21 Will you either:

- do any of your work in the UK, or
- get a salary from the UK?

No ☐

Yes ☐

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.

<p>22 Will you get any income from a property in the UK? <i>For example, rent, property fees, interest premiums</i></p> <p>No <input type="checkbox"/> <i>If No, please go to question 25</i></p> <p>Yes <input type="checkbox"/></p> <p>23 How much income will you get from UK property each tax year? <i>If you don't know the exact amount, please give an estimate</i></p> <p>The tax year you leave the UK</p> <p>£ <input style="width: 150px;" type="text"/></p> <p>In the next tax year</p> <p>£ <input style="width: 150px;" type="text"/></p> <p>Please give the name and address of the person paying you</p> <table border="1" style="width: 100%;"><tr><td style="height: 20px;">Name</td></tr><tr><td style="height: 20px;">Address</td></tr><tr><td style="height: 20px;"> </td></tr><tr><td style="height: 20px;">Postcode</td></tr></table>	Name	Address		Postcode	<p>24 Tell us how you will be paid <i>Put 'X' in one box</i></p> <p><input type="checkbox"/> Paid directly by a tenant</p> <p><input type="checkbox"/> Paid by an agent <i>Tell us the date that they started to manage the property DD MM YYYY</i></p> <p><input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid #ccc;" type="text"/></p> <p><input type="checkbox"/> Other, please give details</p> <table border="1" style="width: 100%;"><tr><td style="height: 20px;"> </td></tr><tr><td style="height: 20px;"> </td></tr></table>		
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 pension or employment bonus</i>	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.

<p>26 Will you do any of your work in the UK? <i>For example business meetings, seminars or training courses</i></p> <p>No <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Yes <input style="width: 30px; height: 20px;" type="checkbox"/> <i>If Yes, please give details</i></p> <div style="border: 1px solid black; height: 40px; width: 100%; margin-top: 10px;"></div>	<p>30 Will you do your job on a rota? <i>For example as an oil rig worker who works 14 days on rig then 14 days off</i></p> <p>No <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Yes <input style="width: 30px; height: 20px;" type="checkbox"/> <i>If Yes, please tell us the country where you expect to spend your days off</i></p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 10px;"></div>
<p>27 Do you work for the UK Government as a Crown servant or in Crown employment?</p> <p>No <input style="width: 30px; height: 20px;" type="checkbox"/></p> <p>Yes <input style="width: 30px; height: 20px;" type="checkbox"/> <i>If Yes, please tell us your department's name</i></p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 10px;"></div>	<p>31 Will you be paid through either:</p> <ul style="list-style-type: none"> a UK employer through a UK payroll, or an office or agent in the UK? <p>No <input style="width: 30px; height: 20px;" type="checkbox"/> <i>If No, please go to section 4 on page 5</i></p> <p>Yes <input style="width: 30px; height: 20px;" type="checkbox"/> <i>If Yes, please tell us the name and address of the person paying you</i></p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Name</p> <p>Address</p> <p>Postcode</p> </div>
<p>28 What job will you do in the country you are going to?</p> <div style="border: 1px solid black; height: 30px; width: 100%; margin-top: 10px;"></div>	
<p>29 Your employer's name and address</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Name</p> <p>Address</p> <p>Postcode</p> </div>	

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:

<input type="checkbox"/> Option one - Please pay direct to bank or building society Bank sort code <div style="display: flex; justify-content: space-around;"><div><input type="text"/><input type="text"/> - <input type="text"/><input type="text"/></div><div><input type="text"/><input type="text"/></div></div> Account number <div style="display: flex; justify-content: space-around;"><div><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div></div> Account holder's name <input style="width: 100%;" type="text"/> Bank or building society name and address <div style="border: 1px solid black; padding: 2px;"><div style="display: flex;"><div style="width: 10px; font-size: 0.8em; color: #0070C0;">Name</div><input style="width: 90%;" type="text"/></div><div style="display: flex;"><div style="width: 10px; font-size: 0.8em; color: #0070C0;">Address</div><input style="width: 90%;" type="text"/></div><div style="display: flex;"><div style="width: 10px; font-size: 0.8em; color: #0070C0;">Postcode</div><input style="width: 90%;" type="text"/></div></div> <div style="font-size: 0.8em; color: #0070C0;">Put 'X' in one box</div> <div style="display: flex; margin-top: 5px;"><div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;"></div><div>This is my account</div></div> <div style="display: flex; margin-top: 5px;"><div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;"></div><div>This is my nominee's account</div></div>	<input type="checkbox"/> Option two - Please pay by cheque direct to me or my nominee <div style="font-size: 0.8em; color: #0070C0;">Put 'X' in one box</div> <div style="display: flex; margin-top: 5px;"><div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;"></div><div>Please make the cheque payable to me</div></div> <div style="display: flex; margin-top: 5px;"><div style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;"></div><div>I authorise the cheque to be payable to my nominee <i>Tell us your nominee's name</i></div></div> <div style="border: 1px solid black; height: 20px; margin-top: 5px;"></div> <div style="margin-top: 5px;"><div style="font-size: 0.8em; color: #0070C0;">Tell us the address to send the cheque to</div><div style="border: 1px solid black; height: 20px; margin-top: 2px;"></div><div style="border: 1px solid black; height: 20px; margin-top: 2px;"></div><div style="border: 1px solid black; height: 20px; margin-top: 2px;"></div><div style="border: 1px solid black; height: 20px; margin-top: 2px;"></div></div>
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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.

Date *DD MM YYYY*

Your signature

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.