



HM Revenue
& Customs

Your reference

Reference

475/YA82120

Claim to personal allowances and tax repayment by an individual not resident in the UK

Year to 5 April YYYY **2022**

If any of your
address details
are wrong
please cross
them out and
enter the
correct details

Use this form to claim UK tax allowances if:

- you're an individual and you're not resident in the United Kingdom (UK)
- you received income in the UK in the tax year above

To help complete this form correctly, please read the booklet 'Guidance notes for form R43(2020)', and you must:

- complete the year you're claiming for in the boxes above
- give all the information we ask for (attach a separate sheet to the form if you need more space)

- give full details of all your UK taxable income for the year (with joint accounts only enter your share)
- remember to sign the declaration on page 4

Please read the notes for information about where to send the completed form, or go to www.gov.uk and search for 'where to send R43'.

Our phone number is:

+44 135 535 9022 (from outside the UK or
0300 200 3300 (from the UK).

When we receive the claim, we'll work out any tax we owe you.

A Residence

A1 Were you (or do you expect to be) resident in the UK for the tax year this claim is for?

Tick one box

Yes ☐ No ☒

If you've answered:

- 'No', answer question A2
- 'Yes', do not use this form. You'll need to use form R40 – the claim form for a UK resident

A2 If you were previously resident in the UK, on what date did you leave the UK? DD MM YYYY

3 1 / 0 3 / 2 0 1 6

What was your last UK address?

Address

16 Joy Street

Belfast

Postcode BT2 8LE

B Personal details of claimant

Enter your name and address below

Title (Mr, Mrs, Ms, Miss or other)

Mr.

First name Harri

Surname Kayhko

Address Klaavunpolku 1 A 10

Helsinki

Country Finland

Postcode 00910

Date of birth

2 4 / 0 6 / 1 9 6 2

UK National
Insurance number
(if you have one)

S L 1 5 0 5 3 8

Your nationality

Finnish

Enter a phone number (include international dialling code) where we can contact you. This may help us to process your claim more quickly.

+358 44 959 4611

Best time to call

If you have a tax adviser, please give us their details below

Adviser's name

Address

Country

Postcode

Reference

Phone number

HMRC need to hold a valid form 64-8 'Authorising your agent' to allow correspondence with your agent.

C Income from the UK

With joint accounts, only enter your share.

C1 Dividends

Give details of any dividends from shares in UK companies, distributions from UK authorised unit trusts and open-ended investment companies

	Dividend paid	Tax credit
C1.1	£	C1.2 £

C2 Interest

Interest from National Savings and Investments (NS&I)

- where no tax has been taken off

C2.1	£
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- where tax has been taken off

	Interest before tax	Interest after tax	Income Tax taken off
C2.2	£	C2.3 £	C2.4 £

Interest and alternative finance receipts from building societies, banks and other deposit takers (including interest distributions from UK authorised unit trusts and open-ended investment companies)

- where no tax has been taken off

C2.5	£
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- where tax has been taken off

	Interest before tax	Interest after tax	Income Tax taken off
C2.6	£	C2.7 £	C2.8 £

Other interest from the UK

- where no tax has been taken off

C2.9	£
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- where tax has been taken off

	Interest before tax	Interest after tax	Income Tax taken off
C2.10	£	C2.11 £	C2.12 £

C3 Property in the UK

Rent received where no tax has been taken off

	Gross income including premiums	Expenses and allowances (enclose a statement)
C3.1	£	C3.2 £
		Income after expenses
		C3.3 £

Enter our approval number if you've received approval from us for the rent to be paid gross

NRL

Rent received where tax has been taken off

	Gross income including premiums	Expenses and allowances (enclose a statement)
C3.4	£	C3.5 £
		Income after expenses
		Income Tax taken off
	C3.6 £	C3.7 £

Address of property (continue on a separate sheet if necessary)

Address
Postcode

If there's a UK letting agent, give their details

Agent's name
Agent's address
Postcode

C4 UK State Pension and benefits from the Department for Work and Pensions

(read the guidance notes for form R43(2020))

State Pension

	Taxable amount
C4.1	£

State Pension lump sum

	Amount before tax	Tax taken off
C4.1A	£	C4.1B £

Taxable Incapacity Benefit

	Amount before tax	Tax taken off
C4.2	£	C4.3 £

Other state benefits (enter type of benefit)

	Taxable amount
C4.4	£

If you've reached State Pension age but you do not receive payments of the State Pension, please tick here ☐

C5 Work pensions and retirement annuities

Name of payer

The People's Pension

	Amount before tax	Tax taken off
C5.1	£ ~4000	C5.2 £ ~800

If you've received a 'trivial pension commutation payment', or a payment under the Pension Flexibility rules, please read the 'Guidance notes for form R43(2020)'.

If you've previously made a claim for exemption from UK tax under a double taxation treaty for any of the pensions/benefits you've shown in C4 or C5 give:

• your reference number with us

• the date you made your claim DD MM YYYY

C6 Income from trusts or settlements or from the estates of deceased persons

If your tax certificate or statement of income shows that the tax is non-repayable, write 'non-repayable' in box C6.2

Name of trust, settlement or estate

Unique Taxpayer Reference (UTR) of the trust

Please read the note about R185(Trust Income) in the 'Guidance notes for form R43(2020)'

Net amount of income -
after tax taken off

Tax paid or tax credit

C6.1

£

C6.2

£

C7 Other UK income

Give details of income, including any untaxed income, from:

- flexible pension payments
- employment in the UK
- property income distributions paid by UK real estate investment trusts or property authorised investment funds
- any other UK income not shown elsewhere in this form

(Enter type of income below)

Gross amount before tax

Tax taken off

C7.1

£

C7.2

£

C8 Chargeable event gains on UK life insurance policies, life annuities or capital redemption policies

Give details of any gains on UK life insurance policies, life annuities or capital redemption policies

Amount of gain(s)

Tax treated as paid

C8.1

£

C8.2

£

D Deductions paid out of income liable to UK tax, including donations to UK charities

Type of payment

Amount paid

D1

£

E Income from UK government FOTRA securities from which UK tax has been taken off

✓ as appropriate

E1 Since 5 April 2009, have you spent:

Yes No

• 183 days or more in the UK in any one tax year?

☐ ☐

• 91 days a tax year on average in the UK?

☐ ☐

If you answer 'Yes' to either question, give details on a separate sheet.

Title(s) of FOTRA security or securities and dates acquired

Income before tax

Tax taken off

E2

£

E3

£

F Claim for UK tax allowances

To make a claim follow these instructions:

- to claim the Personal Allowance, complete part F1
- for other allowances, tick the box(es) in parts F2 and F3
- if you're not entitled to allowances, tick the box at F4

F1 Personal Allowance

Tick the box that applies to you and enter details where requested.

I've read note 3 of the booklet 'Guidance notes for form R43(2020)' and claim the Personal Allowance because I'm:

☒ a British citizen or a national of another member state of the European Economic Area (EEA)

☐ a resident in the Isle of Man or the Channel Islands entitled to claim

☐ under any of the conditions shown in c, d, e, f or g in note 3 of the 'Guidance notes for form R43(2020)' (enter the condition)

☐ a national and also a resident of (enter name of country)

☐ a national of Israel or Jamaica (please state which)

☐ a resident of (enter name of country)

F Claim for UK tax allowances continued

F2 Married Couple's Allowance (MCA) This is only available if either spouse or civil partner was born before 6 April 1935. Please refer to note F2 of the guidance notes if claiming this allowance.

☐ Tick here if you wish to claim this allowance and give details below.

Spouse or civil partner's full name

Date of marriage or formation of civil partnership

Your spouse or civil partner's date of birth (if born before 6 April 1935 and if they're older than you)

Any unused MCA may be transferred from one spouse or civil partner to the other.

☐ Tick here if you want us to send you a form 575 to do this, or you can download it from www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t

F3 Blind Person's Allowance (BPA)

☐ Tick here if you wish to claim BPA. Please refer to note F3 of the 'Guidance notes for form R43(2020)' if claiming this allowance.

Any unused BPA may be transferred from one spouse or civil partner to the other.

☐ Tick here if you want us to send you a form 575 to do this, or you can download it from www.gov.uk/government/publications/income-tax-notice-of-transfer-of-surplus-income-tax-allowances-575t

F4 If you're not entitled to allowances, but wish to claim a repayment

☐ I do not satisfy any of the conditions set out in section 3 of the 'Guidance notes for form R43(2020)'. I'm not entitled to UK tax allowances but I claim repayment of the UK tax taken off in excess of my liability to tax in the UK.

G Payment details and authority

Please make sure you fully complete part G1 or G2, 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 B

Please note: it's sometimes not possible to cash British pound payments overseas.

G1 Payment to a nominee

I authorise the person named below to receive the amount due on my behalf.
(Enter name and address of person in the boxes below)

Name of nominee **Katariina Kukko**

Address

**63 Tamnaghmore road, Tandragee,
BT62 2LS, Co. Armagh**

Country

Postcode

G2 Payment made to you at another address

Please send the repayment to me at the address shown opposite, not to my residential address (as shown in part B on page 1).

Address

Country

Postcode

H Declaration please make sure you've read the R43 Notes at section H before signing

Please sign and date this form, then write your full name (in capitals) in the space provided. The information I've given on this form is correct and complete to the best of my knowledge.

Claimant's signature

Date

20 / 08 / 2023

Name and title in capital letters

MR HARRI KAYHKO

If you've signed on behalf of someone else, enter the capacity, for example, parent, executor, receiver, attorney.

We may later ask for evidence of your authority to claim, such as a birth certificate or court order.