



About this form

Use this form to claim tax relief or a repayment of tax if:

- you have lived or worked in the UK, and
- you are leaving the UK, and you
 - may not be coming back, or
 - are going to work abroad full-time for at least one complete tax year. A tax year is from 6 April one year to 5 April the next.

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, or
- you have completed, or are required to complete a Self Assessment tax return for the tax year that you leave.

1. About you

5 Are you male or female? 1 Surname or family name (use capital letters) Male Female 2 First name(s) (use capital letters) Date of birth DD MM YYYY 6 **3** Your most recent address in the UK (use capital letters) National Insurance number, if you have one 7 The UK is England, Scotland, Wales and Northern Ireland 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 Postcode 8 Nationality For example, British, Polish, French 4 Phone number We may call you if we have any questions about this form 9 Date of leaving the UK DD MM YYYY

What you need to fill in this form

• Your form(s) P45 *Details of employee leaving work* if you have one (your employer or your Jobcentre gives you this form when you stop working or when you stop claiming Jobseeker's Allowance).

For definitions of:

- resident
- home
- full-time work

for the purpose of filling in this form, please see Guidance Note: Statutory Residence Test (SRT). Go to www.hmrc.gov.uk and look for *RDR3* in the *Search* facility.

1. About you continued

10	How long had you lived in the UK before the date you left (or the date you intend to leave)?	15 Which country are you going to?
11	From the 6 April in the tax year you left the UK up to the date you left, were you resident in the UK? Yes No	16 What is your full address in that country?
12	Were you resident in the UK in the tax year before the tax year you left? see example below	
	Example Your date of leaving the UK was 10 August 2013 For question 11 use tax year 6 April 2013 to 5 April 2014 For question 12 use tax year 6 April 2012 to 5 April 2013	 Will you (or your spouse, civil partner or someone you are living with as a spouse or civil partner) have a home in the UK while you are abroad? Yes No If Yes, what is the UK home address
	Yes No	
13	How many days do you expect to spend in the UK between your date of leaving the UK and the following 5 April?	Postcode
- 14	days	18 Will you be working full-time outside the UK? Yes No
14	How many days do you expect to spend in the UK in each of the next three tax years? (From 6 April one year to 5 April the next) For example, 81 days between 6 April 2014 and 5 April 2015	19 Will you continue to have your salary paid from the UK? Yes No
	Year 1 days	
	Year 2 days	
	Year 3 days	

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.

20 Will you get any income from a property in the UK? For example, rent, property fees, interest premiums	If you have a property in the UK that you get income from you may have to pay UK income tax.
Yes No If Yes, tell us the date from which you first started to receive rental income, if appropriate DD MM YYYY	For more information go to www.hmrc.gov.uk and look for <i>The Non-Resident Landlords (NRL) Scheme</i> within the <i>Search</i> facility.

2. Income you get from the UK after you leave continued

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

Type of income <i>For example, rent,</i> pension, employment, interest	Annual amount (£)	Date started DD MM YYYY	Payroll/pension or account number	Name of payer

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

3. Your employment

22	Will you perform any duties in the UK from either the date you: • left the UK • started a job abroad whichever is the later?		26	How many days do you expect to spend in the UK between the date you started your job abroad and the 5 April immediately following that date?			
	No Yes	If No, go to question 23 If Yes, use that date to calculate the estimated number of days you will work more than 3 hours each day in the UK: between that date and 5 April following that date days in the next tax year after that date (A tax year is from 6 April one year to	27	On average, how many hours each week will you work in your job abroad? hours Your employer's name and address Name Address			
23	5 April the next)		29	 Will any of your employment income be paid through either: a UK employer through a UK payroll, or an office or agent in the UK? Yes No If Yes, tell us the name and address of the person paying you 			
24 25		ll you do in the country you are going to? vill you start your job abroad? <i>DD MM YYYY</i>		Name			

4. How you want to be paid any money due back to you

Not everyone gets a refund. It is not always possible to issue a payment to a non-UK bank account. If you are due a refund, we can either pay it to you or someone else on your behalf - they are known as a 'nominee'. Please choose one of the following two options:

Option one - Pay into a UK bank or building society account	Option two - Pay by cheque direct to me or my nominee
Bank sort code	Put 'X' in one box
	Make the cheque payable to me
Account number	Lauthorize the chaque to be payable to my pomipee
	I authorise the cheque to be payable to my nominee
Account holder's name	
	Address to send 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 back to me.

Date	DD	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 get 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 selecting *Contact us* and choosing *Income Tax*

asking your employer.

We will let you know the outcome of this claim as soon as we can.