Leaving the UK – getting your tax right

Help
If you would like more help with this form:
• go to www.hmrc.gov.uk
• phone our helpline on 0845 300 0627

Yr iaith Gymraeg
Ffoniwch 0845 302 1489 i dderbyn fersiynau
Cymraeg o ffurfenni 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.
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.
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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Your surname or family name (use capital letters)</td>
</tr>
<tr>
<td>2</td>
<td>Your first names (use capital letters)</td>
</tr>
</tbody>
</table>
| 3 | Your most recent address in the UK (use capital letters)  
   The UK is England, Scotland, Wales and Northern Ireland |
| 4 | Your phone number  
   We may call you if we have any questions about this form |
| 5 | Are you male or female? |
| 6 | Your date of birth DD MM YYYY |
| 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 |
| 8 | Your nationality  
   For example British, Polish, French |
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>9 How long were you living in the UK before the date you left (or the date you intend to leave)?</td>
<td></td>
</tr>
<tr>
<td>10 Your date of leaving the UK. <em>DD MM YYYY</em></td>
<td></td>
</tr>
<tr>
<td>11 Which country are you going to?</td>
<td></td>
</tr>
<tr>
<td>12 Please tell us your full address in that country in case we need to write to you</td>
<td></td>
</tr>
</tbody>
</table>
| 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  |
| 14 Do you own or have you ever owned this accommodation?                | No  
If No, please go to question 15  
Yes  
If Yes, is (or was) it owned by you alone or jointly with someone else?  |
| 15 Do you intend to live outside the UK for a full tax year?            | 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? |  |
| 19 Will you get any income from the UK after you have left?            | No  
Yes  |
| 20 Will you be working full-time outside the UK?                       | No  
Yes  |
| 21 Will you either:                                                    | No  
Yes  |
| • do any of your work in the UK, or get a salary from the UK?           |  |
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](http://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](http://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*  
No [ ] If No, please go to question 25  
Yes [ ]  |

| 23 | How much income will you get from UK property each tax year? If you don't know the exact amount, please give an estimate  
The tax year you leave the UK £  
In the next tax year £  
Please give the name and address of the person paying you Name  
Address  |

| 24 | Tell us how you will be paid  
Put 'X' in one box  |

   - Paid directly by a tenant
   - Paid by an agent  
   *Tell us the date that they started to manage the property*  
   DD MM YYYY
   - Other, please give details  |

### Other income from 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  |

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

*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](http://www.hmrc.gov.uk) and enter HMRC6 in the Search box.

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>26 Will you do any of your work in the UK?</td>
<td>No □ Yes □ If Yes, please give details</td>
</tr>
<tr>
<td>For example business meetings, seminars or training courses</td>
<td></td>
</tr>
<tr>
<td>27 Do you work for the UK Government as a Crown servant or in Crown employment?</td>
<td>No □ Yes □ If Yes, please tell us your department's name</td>
</tr>
<tr>
<td>28 What job will you do in the country you are going to?</td>
<td></td>
</tr>
<tr>
<td>29 Your employer's name and address</td>
<td>Name □ Address □ Postcode</td>
</tr>
<tr>
<td>30 Will you do your job on a rota?</td>
<td>No □ Yes □ If Yes, please tell us the country where you expect to spend your days off</td>
</tr>
<tr>
<td>For example as an oil rig worker who works 14 days on rig then 14 days off</td>
<td></td>
</tr>
<tr>
<td>31 Will you be paid through either:</td>
<td>No □ Yes □ If No, please go to section 4 on page 5</td>
</tr>
<tr>
<td>• a UK employer through a UK payroll, or</td>
<td></td>
</tr>
<tr>
<td>• an office or agent in the UK?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If Yes, please tell us the name and address of the person paying you</td>
</tr>
<tr>
<td></td>
<td>Name □ Address □ Postcode</td>
</tr>
</tbody>
</table>
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

- **Bank sort code**
  - 
  - 
  - 

- **Account number**
  - 
  - 
  - 

- **Account holder’s name**
  - 

- **Bank or building society name and address**
  - **Name**
  - **Address**
  - **Postcode**

Put 'X' in box

- This is my account
- This is my nominee’s account

**Option two** – Please pay by cheque direct to me or my nominee

- **Put ‘X’ in box**
  - Please make the cheque payable to me
  - I authorise the cheque to be payable to my nominee

- **Tell us your nominee’s name**
  - 

- **Tell us the address to send the cheque to**
  - 
  - 
  - 

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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.

**Your signature**

**Date DD MM YYYY**

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**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
- I don’t have 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 payment due to you may be delayed.

Please send this form to your tax office. You can find your tax office address by:

- going to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) select Contact us and choose Find your Tax Office
- asking your employer.