



# Application for relief at source from UK Income Tax and claim for repayment of UK Income Tax

Form DT Netherlands Individual

## United Kingdom/Netherlands Double Taxation Convention

This form is for use by an individual resident of the Netherlands receiving a UK state retirement pension or incapacity benefit, pensions, purchased annuities, interest or royalties arising in the UK.

You must:

- give all the information asked for in the form and notes and attach any supporting documents that are requested, if you need more room, attach a separate sheet
- sign the declaration in Part F
- send the completed form Netherlands Individual to the Tax Office (de Belastingdienst) for individuals for the district in the Netherlands in which you reside

In making this application or claim, you are consenting to the Netherlands tax authorities (de Belastingdienst) certifying to HM Revenue and Customs (HMRC) that you are resident in the Netherlands for the purposes of the United Kingdom/Netherlands Double Taxation Convention. See note 2 of the Netherlands Individual Notes.

If you need help with this form:

- visit our website [www.gov.uk](http://www.gov.uk) and search for 'double taxation'
- phone us on + 44 135 535 9022 if calling from outside the UK or 0300 200 3300 if calling from the UK
- write to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

## Part A Your personal details

Title and full name

Full residential address

  
  

Phone number where we can contact you. This may help us deal with your completed form more quickly.

Date of birth DD MM YYYY

Netherlands tax reference number

If you've never lived in the UK put 'X' in the box

If you have, at any time, lived in the UK, enter your UK National Insurance number

and your exact date of departure from the UK

If you have a tax adviser, give details.

Name

Address

Phone number

Reference or contact name (if any)

Netherlands Tax Office where your latest tax return was sent and the date it was sent

## For use by the Netherlands tax authorities (de Belastingdienst)

Please sign and enter your official stamp and return the to the customer for transmission to HM Revenue and Customs, Pay as You Earn and Self Assessment, BX9 1AS.

Official stamp

I certify that \_\_\_\_\_  
is resident in the Netherlands for the purposes of Netherlands taxation.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Part B**

<p><b>1</b> Have you always lived in the Netherlands?</p> <p>Yes <input type="checkbox"/> Go to question 3</p> <p>No <input type="checkbox"/></p> <p><b>2</b> On what date did you become resident in the Netherlands for Netherlands tax purposes?</p> <p><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"/></p> <p><b>3</b> Since you left the UK, have you (or if you're married or have formed a civil partnership, your spouse or civil partner) continued to own or rent a property in the UK?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'Yes' give full details of the property address on a separate sheet. If the property is still owned by you but is let to someone else give their details, including the expected annual income. If the property is no longer available for your use give the reason (for example, sold or tenancy ended) and give the date on which it was last available for your use.</p>	<p><b>5</b> If you departed the UK in a previous tax year, confirm if you expect to be deemed non-resident under the Statutory Resident Test in the current tax year?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p><b>6</b> Have you been absent from The Netherlands for a complete tax year in the last 4 years</p> <p>Yes <input type="checkbox"/> Give full details on a separate sheet</p> <p>No <input type="checkbox"/></p> <p><b>7</b> Are you engaged in any trade or business in the UK, or do you perform independent personal services from a fixed base situated in the UK?</p> <p>Yes <input type="checkbox"/> Give full details on a separate sheet</p> <p>No <input type="checkbox"/></p> <p>Answer question 6 if your claim includes copyright royalties, otherwise leave it blank.</p>
<p><b>4</b> If you have departed the UK in the current tax year, please confirm if you will be either non-resident or eligible for split year treatment* in the UK under the Statutory Resident Test.</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>*Note if you claim split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC.</p>	<p><b>8</b> Are you the originator of the work or product that has been licensed to the UK?</p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>If 'No' attach a copy of the licence, contract or assignment under which you've acquired from the originator the rights sub-licensed to the UK payer. See note 8 of the Netherlands Individual Notes.</p>

## Part C Application for relief at source from UK Income Tax

Complete Parts C.1, C.2, C.3 or C.4 as appropriate, to apply for relief at source from United Kingdom income tax.

### C.1 State Pension

Do you receive a UK State Pension?

Yes  No

If 'Yes' enter the date payments began

If you've deferred your State Pension and have received a lump sum from which UK tax has been taken off, complete Part D of this form.

### C.2 Work pensions and/or purchased annuities

Do you wish to apply for an adjustment to be made that takes account of tax already taken off the pension or annuity under the Pay As You Earn (PAYE) system (see the Netherlands Individual Notes)?

Yes  No

Full description of the income and name and address of the UK payer	Payer's reference number	Date payments began DD MM YYYY

### C.3 Interest

Do not show bank or building society interest here. HMRC cannot arrange for payment of bank or building society interest with no UK tax taken off. If you've already received payments of interest with UK tax deducted, also complete Part D to claim repayment.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Due dates of the interest DD MM YYYY

If you receive interest from privately arranged loans, give the following details on a separate sheet:

- name and address of the UK payer of the interest
- date of the loan agreement

- amount of the loan
- due dates of the interest

Also attach a copy of the loan agreement.

### C.4 Royalties

Answer the question below, then complete columns (A) to (C) as appropriate, giving the information requested. If you've received payments of royalties with UK tax deducted, complete Part D to claim repayment.

Are you the originator of the work or product that has been licensed to the UK?

Yes  No

If No, attach a copy of the licence, contract or assignment under which you acquired from the originator the rights sub-licensed to the UK payer.

For copyright royalties on literary, dramatic, musical or artistic works enter in:

- column (A) a full description of the royalties
- column (B) the date of the contract between you and the UK payer
- column (C) the payer's name and address, if payments are made through or by an agent in the UK, also enter the agent's name and address

For other royalties enter in:

- column (A) full description of the royalties
- column (B) the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- column (C) the name and address of the UK payer of the royalties

Column (A)	Column (B)	Column (C)

