

Please find enclosed a copy of the letter that we have sent to your client, [\[client name from spreadsheet\]](#).

We recognise the value of professional agents helping customers with their tax. For information about the required standards for agents, go to www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents

Yours faithfully

HM Revenue and Customs



HM Revenue
& Customs

[Customer name from data file](#)
[Customer address from data file](#)

Date {Date of Issue insert}
Our Ref CLPI 90
Your Ref [UTR from data file](#)

Dear [title/surname](#)

Claiming Foreign Tax Credit Relief

Your tax return for the year ended 5 April 2021 included a claim for tax relief. This was for foreign tax that you've paid on your employment income. This is shown on your UK Self-Assessment tax return as Foreign Tax Credit Relief (FTCR).

You may need to make a similar claim on your tax return for the year ended 5 April 2022. If so, we want you to consider the following points before you do. Please note that:

- you must be a UK resident
- you must have paid tax on your foreign income under that country's law - for earnings relating to the days you worked in that overseas country
- the amount of FTCR you claim must not be more than the UK tax you would have paid on the same income
- if there's a double taxation agreement (DTA) between the UK and the other country, you need to check how its terms about employment income apply to you
- if a DTA does not give the other country the right to tax your employment income, you cannot claim FTCR - you must claim tax relief in the other country
- all references to 'employer' in a DTA relate to the company that paid for, and took the risks relating to, the activities of your employment rather than any formal legal employer (for example, the company that you signed a contract of employment with)
- if you're claiming FCTR for taxes paid in the US, the UK/US DTA only applies to US Federal tax and does not apply to US State taxes – you'll therefore need to claim 'unilateral relief' for any US State taxes you have paid on your employment income

If you need more help

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can. For more information about this, go to www.gov.uk and search 'Get help from HMRC if you need extra support'.

Yours sincerely

HM Revenue and Customs