



HM Revenue
& Customs

Date

Our ref

Your ref

Dear

Claiming tax relief under a Double Taxation Agreement (DTA)

UTR:

Our records show that you claimed relief under a Double Taxation Agreement (DTA) on your tax return for the tax year 2018 to 2019.

We are writing to customers who have previously claimed DTA relief. This is to help them get their tax returns right if they make another claim on their tax returns for the year ended 5 April 2020.

When making a claim for relief under a DTA on your tax return you need to:

- check all the conditions of the DTA that apply to you
- collect enough evidence to show that you meet the conditions of the DTA that apply to you - keep the evidence as you may need it to support your claim
- provide us with a Certificate of Residence
- fill in and submit the appropriate claim form if you have completed box 20 or 21 of the 'Residence, remittance basis etc' pages of your 2019 to 2020 tax return (you can find these forms in 'Helpsheet 302' or 'Helpsheet 304')

If a claim does not include the appropriate documents shown above, we may consider that the claim is not complete. This may mean that we delay or withdraw DTA relief.

Help and advice

Form HS302, 'Dual Residents'

To get a copy, go to www.gov.uk/government/publications/dual-residents-hs302-self-assessment-helpsheet

You are a 'dual resident' if you live in the UK and another country, and both of those countries tax your income.

You can claim full or partial relief on UK tax on your UK income if both countries have a DTA that allows you to do so.

If you are dual resident and want to make a claim, you should use form HS302, 'Dual residents'. To make a claim:

- for full tax relief from the UK, fill in section 3(c) of the claim form
- for partial tax relief from the UK, fill in section 3(d) of the claim form

Form HS304, 'Non-Residents'

To get a copy, go to www.gov.uk/government/publications/non-residents-relief-under-double-taxation-agreements-hs304-self-assessment-helpsheet

If you are a non-resident and the country you live in has a DTA with the UK, you can claim part or full relief from UK tax on your UK income.

You will need to read the guidance notes RDR3, 'Statutory Resident Test' to find out if you are a resident in the UK or not.

If you are non-resident and want to make a claim, you should use form HS304. To make a claim:

- for full tax relief from the UK, fill in section 3(a) of the claim form
- for partial tax relief from the UK, fill in section 3(b) of the claim form

Certificate of residence

You can claim relief from UK tax on your UK income if the country you live in has a DTA with the UK. To do this, you will need to provide us with a certificate of residence that proves that you are an overseas resident. You will need to send this when you file your tax return. To get one, you should contact your country's tax authority.

If you are claiming relief as a Dual Resident (using form HS302), the certificate of residence must show that you are a resident of that country under their domestic laws. This must be for the period that you are claiming for.

If you are claiming relief as a Non-Resident (using form HS304), the certificate of residence must show:

- you pay taxes on all or part of the income that you are claiming relief for in the country where you live
- the amount of income that you have paid tax on in that country

In each case, you must enclose the certificate with your claim form and send it in with your tax return.

United States of America

If you are a US resident, you do not need to provide us with a certificate of overseas residence.

You are a US resident if:

- you have a substantial presence, permanent home or habitual abode in the US
- no country other than the UK treats you as a resident

Full guidance about these points can be found online. Go to:

- www.gov.uk/government/publications/dual-residents-hs302-self-assessment-helpsheet
- www.gov.uk/government/publications/non-residents-relief-under-double-taxation-agreements-hs304-self-assessment-helpsheet

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 for 'get help from HMRC if you need extra support'.

More information about Coronavirus (COVID-19) and the financial help available

Millions of customers affected by the Coronavirus (COVID-19) situation have already taken up financial support. For more information on the range of support available, go to www.gov.uk and search for 'Coronavirus COVID-19'. Then select from:

- work and financial support
- businesses and self-employed people