

Tax reference

National Insurance number

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Please use these references if you write or call.
It will help to avoid delay.

Issued by

Telephone

IR138 Living or retiring abroad enclosed

Income Tax claim when you have left or are about to leave the UK

If you need help with this form, or you are not sure whether it applies to you, please read the Notes on the back.

To claim tax relief, or repayment of UK income tax, please

- answer all the questions in order, passing over those questions where you are directed to another section
- complete Section 6 if appropriate, and Section 7 in all cases, making sure that you sign and date the sections
- take a copy of the completed form in case we need to refer you to it, and return the original to the above office.

Section 1 Residence details

Complete ALL parts of this section

What is your nationality?

On what grounds do you claim this nationality?

Which country are you going to?
Give your address abroad if you know it

When did you leave, or when are you leaving, the UK? Enter Day, Month, Year

 / /

How long were you living in the UK before the date you left or date you intend to leave?

Do you intend to live outside the UK permanently?

	Yes	No
✓	<input type="checkbox"/>	<input type="checkbox"/>

• If 'No', do you intend to live outside the UK for a full tax year starting on 6 April after your departure?

✓	<input type="checkbox"/>	<input type="checkbox"/>
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– if also 'No' to the above, when do you expect to return to the UK?

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Will you be visiting the UK while you are living abroad?

	Yes	No
✓	<input type="checkbox"/>	<input type="checkbox"/>

• If 'Yes', what periods do you expect to spend in the UK over the next 3 years?

Are you leaving the UK to work?

	Yes	No
✓	<input type="checkbox"/>	<input type="checkbox"/>

• If 'Yes' go to Section 2

• If 'No' give your reason for leaving the UK in the box, and go to Section 3.

Section 2 Employment details

Complete ALL parts IF you are leaving the UK to work

What type of job is it?

• Enter your employer's name and address

– enter the name of your **department** if you are employed by the UK Government.

Will you be working full-time?

✓ Yes No

Do you have a separate contract for your work abroad?

✓ Yes No

• If 'Yes' how long is the contract for?

Will any of your work be carried out in the UK?

✓ Yes No

• If 'Yes' give details of the work you will be doing in the UK.

Is your work abroad done on a days on/ days off rota?

✓ Yes No

• If 'Yes' give details, including where you expect to spend the days off. Enter the name of the town or city, and country.

In what currency will you be paid for your work abroad?

Country

Currency

Where will you receive your earnings?

Country where (Bank) Account held

Currency

If any part of your pay is to be paid through an office or agent in the UK, give the full name and address of the payer.

Name

Address

Postcode

Section 3 Accommodation details

Complete ALL parts unless you are directed to another Section

Will you or, if you are married, your wife/husband have any accommodation in the UK while you are away? ✓ Yes No

• If 'No' go to **Section 4**

• If 'Yes'
– give details of the kind of accommodation it is *for example house, flat, etc.*, and
– enter its address.

Description

Address

Postcode

If you left the United Kingdom **after 5 April 2000**, go to **Section 4**.

Do you own or have you ever owned the accommodation described above?

✓ Yes No

• If 'No' go to **Section 4**

• If 'Yes' please tick one box to show whether the property is solely owned or jointly owned

Do you intend to return to the property as your sole or main residence within four years of the date of your departure?

✓ Yes No

Do you have a mortgage or other loan on this property? Yes No

- If 'No' go to **Section 4**
- If 'Yes' give details of loan and lender

Mortgage or Loan account number

Amount of Loan or Mortgage outstanding

£

Name of lender
Branch address

Postcode

Is your mortgage or loan in the Mortgage Interest Relief at Source (MIRAS) scheme so that you pay loan interest net of tax relief? Yes No

Section 4 Further property details *Complete ALL parts unless you are directed to another Section*

Will you be receiving rents, premiums, or other income from any property in the United Kingdom? Yes No

- If 'No' go to **Section 5**
- If 'Yes' please tick one box to show whether the property is solely owned or jointly owned

How much income from letting will you receive each year? Give an *estimate* if you do not know the precise amount.

In the year of your departure £

In the following year £

Will you be receiving the income direct either into your UK bank account or overseas? Yes No

- If 'Yes' give details of the person who will be paying you.

Name

Address

Postcode

Will you be receiving the income through an agent who manages the property for you? Yes No

- If 'Yes' give details of the agent *or if the agent lives outside the UK details of the payer.*

Date agent began managing the property

/ /

Agent/
Payer

Address

Postcode

Section 5 Other details

Answer ALL the questions in this Section

Will you have any other source of income in the United Kingdom after you have left? Yes No

- If 'Yes' give details

Do you have life insurance policies that were taken out before 14 March 1984? Yes No

Any entitlement to pay premiums net of tax relief may be affected when you move abroad.

- If 'Yes' give details of the policy, and all premiums you will continue to pay after leaving the UK

Name of the insurer

Policy number

Premiums payable in the year to 5.4.

£
£
£

- Did you notify your insurance companies of your date of departure from the UK? Yes No

Do you have a personal pension?

Yes No

• If 'Yes' give details of all contributions you will continue to pay **after** leaving the UK

Name of personal pension scheme

Contract number

Contributions payable in the year to 5.4.

£	
£	
£	

• Did you notify your personal pension provider of your date of departure from the UK?

Yes No

Section 6 Repayment claim and payment authority

Complete unless directed to Section 7

If you are being sent abroad by your present employer, any repayment of tax you are due will be dealt with through your employer's Inland Revenue office, go to **Section 7**.

I claim repayment of tax that I may be entitled to for the year ending on 5 April , **and enclose Parts 2 and 3 of my P45 Details of employee leaving work.**

Please enter your address in the box below.

Any repayment will be made direct to you at that address unless you tell us otherwise.

If you want your repayment made to a nominee, complete the remaining boxes in this Section **as well**.

You may have your repayment made

- to your bank or building society, or to any other person on your behalf, **in the United Kingdom, or**
- to branches of certain banks or a company set up by a UK bank, in the Irish Republic, the Isle of Man, or the Channel Islands.

Your address _____

 Postcode _____

Name of nominee _____
 Address _____

 Postcode _____

Enter the account details where the nominee is a bank or building society

Branch Sort Code

— —

Account number

I authorise repayment to be made to the person, bank or building society shown above.

Signature

Date

 / /

Section 7 Declaration

You can be prosecuted if you give false information

The information I have given on this form is correct and complete to the best of my knowledge and belief.

Signature

Date

 / /

Print your full name

Please enter here a telephone number *including dialling code* at which we can contact you with any questions.

Notes

Broadly, if you are resident in the United Kingdom you will pay UK tax on all your income. If you are not resident you will pay UK tax only on income arising in the UK.

You will be not resident if, for example

- you will be living and working full-time in another country for at least a full tax year, **and**
- your visits back to the UK will total less than 183 days in any specific tax year, and average less than 91 days a tax year.

You can find more information in booklet **IR20 Residents and Non-Residents – Liability to tax in the United Kingdom**, available from any Inland Revenue Enquiry Centre or Inland Revenue office.

If you need help completing this form, contact the Inland Revenue office shown on the front.

If you are leaving the UK to work abroad, and you or your employer require advice about your **National Insurance liability** contact: **National Insurance Contributions Office, International Services, Employers Unit, Longbenton, Newcastle Upon Tyne, NE98 1ZZ.**

For use in the Inland Revenue office

	Date	Initials	Date	Initials	
Copy to Central Unit MIRAS	/ /		/ /		
	/ /		/ /		
Miras 80 to Central Unit <i>if appropriate</i>	/ /		/ /		
	/ /		/ /		
Personal pensions			Notice to S/M	/ /	
			Notice to S/A	/ /	
Life Assurance Paragraph 14			Notice to P.H.	/ /	
			Notice to L.O.	/ /	