



Personal Tax Refunds
Hercules Vaults
Victoria Road
Dartford
DA1 5AJ
Tel: 0845 2 937 328
or 01322 28 38 66
Fax: 01322 22 22 77
e-mail: info@personaltaxrefunds.co.uk
www.personaltaxrefunds.co.uk

Dear client,

Thank you for choosing Personal Tax Refunds to deal with the revenue with regards to your tax rebate application.

Please find enclosed the necessary documentation that you need to read, sign and return to us. There are also some instructions for completing the forms.

If you would like someone from our offices to help you complete the forms, please call 0845 2 837 328 or 01322 28 38 66. We are open from 9am to 5pm Monday to Fridays.

Regards

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How to complete the forms.

1. The forms that we are sending you:

- P85 – Leaving the UK – 2 signatures required
- P86 – Arrival in the UK – 1 signature required
- 64-8 – Authorizing your agent – 1 signature required
- R38 – Particulars of Claimant – 2 signatures required
- P91 – Employment Record – 1 signature required
- Letter to previous employer – 1 signature required
- Personal Tax Refunds Service Agreement – 1 signature required (two copies needed, you keep one of them)

2. The Questionnaire

Please complete the questionnaire if full. It will provide us with all relevant information that we need in order to secure your tax rebate.

3. Ensure that you enclose all required documentation:

All forms signed and the completed questionnaire

Original P45's and / or P60's from every job that you had – part-time, full-time, temporary, etc.

Note that the Inland Revenue will not accept photocopies. If you cannot provide originals, Personal Tax Refunds will be happy to help you obtain Certificate of Earnings from your previous employer(s).

Please also provide any additional information that may be useful to support your claim.



Personal Tax Refund Service Agreement

read this agreement carefully, then sign and return it to us. Unfortunately we cannot proceed with your claim without this signed agreement.

Should you have any questions please do give us a call.

1. I hereby authorize and give full authority to Personal Tax Refunds to act as my agents in order to claim and obtain my tax refund.
2. I can confirm that all information that I provided Accounting Freedom is, to the best of my knowledge, true and accurate.
3. I confirm, that I have not instructed anyone else to claim the refund and that I have not submitted the claim directly to the tax office.
4. I am aware that tax refund will be paid directly to Personal Tax Refunds and that they will deduct their commission and pay the remaining amount to me within 15 days of being paid. If Personal Tax Refunds does not have complete information about repayment, I will instruct them as soon as possible.
5. I understand that, if for some reason HMRC sends payment directly to me or to any other person connected with me in any way, I am under obligation to pay commission to Personal Tax Refunds within 15 days of being paid. I understand and agree that, under these circumstances, if I fail to make a payment on time to Personal Tax Refunds they will take legal steps in order to collect the fee from me. I also agree that I will pay an additional fee of £30 and that I may have to pay debt collectors fee.
6. I understand and agree that Personal Tax Refunds will deduct commission of 15%+VAT subject to minimum fee of £50 + VAT for each fiscal year that I am claiming the rebate for.
If I get no rebate I pay nothing (except where Personal Tax Refunds withdraw their claim before a rebate can be secured (please see 8.))
7. I understand that if I have previously submitted claim on my own (or someone did on my behalf) and then instructed Personal Tax Refunds to continue with the claim their commission is 15%+VAT but subject to minimum fee of £100+VAT.
8. I understand that if, for any reason, I instruct Personal Tax Refunds to submit my claim and then subsequently withdraw the claim once the process is initiated I will have to pay Personal Tax Refunds commission of £30 + VAT at the time when claim is withdrawn.
9. I understand and agree to pay a fee of £10 + VAT for every Statement of Earnings obtained by Personal Tax Refunds.
10. I understand that HMRC's decision is final and that calculations made by Personal Tax Refunds are estimated and are not binding in any way.
11. I understand and agree that I have to inform Personal Tax Refunds about any changes that may affect my claim and that I have to keep my contact details up to date in case of changes.
13. Personal Tax Refunds will cover cost of postage and phone calls within the UK.
14. I understand and agree that I may be charged for international phone calls and postage.
15. I agree that I will cover the following costs:
 - a) international transfers - £35
 - b) second international transfer if original transfer was bounced due to incorrect bank account details - £30
 - c) to stop a cheque if I change my mind about how the payment should be made after cheque was posted - £10
17. I understand that Personal Tax Refunds may refuse to submit my claim without giving the reason. In this case Personal Tax Refunds will return all paperwork / documents to me.

I read, understood and accepted this agreement:

Print your name and surname:

Signature.....

Date

Now, please sign all other documents and return them with ORIGINAL P60s/P45



Personal Tax Refund Service Agreement

read this agreement carefully, then sign and return it to us. Unfortunately we cannot proceed with your claim without this signed agreement.

Should you have any questions please do give us a call.

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I read, understood and accepted this agreement:

Print your name and surname:

Signature.....

Date

Now, please sign all other documents and return them with ORIGINAL P60s/P45



Personal Tax Refunds

Specialists in dealing with the Inland Revenue regarding tax refunds

Tel: 0845 2 937 328 or 01322 28 38 66

e-mail: info@personaltaxrefunds.co.uk

Questionnaire - Please complete in full using black CAPITAL letters

General:

Full Name

Nationality

NI Number

Date of Birth

Place of birth

e-mail address

Address in the UK

UK Post Code

UK Telephone

Address overseas

Post Code Overseas:

Overseas Telephone:

(please note that additional charges will apply if we need to contact you overseas)

Marital Status

Date of Marriage

(if applicable)

Spouse's Name

Spouse's date of birth

Residence Status

When did you arrive in the UK?

When did you leave / are leaving the UK

If have left or are leaving the UK, is it your intention to work again in the UK before next 6 April?

Yes / No

Please provide your previous employer details prior to entering the UK:

Employer Name

Employer Address

Employer Post Code

Start Date:

Finish Date:

Have you ever submitted a claim for a refund in the UK?

Yes / No

If Yes, please enter the fiscal year

Employment History

Please list all employments in cronological order, starting with the most recent one.

(use a separate sheet if space is insufficient)

Employer Name

Employer Address

From

To

Payment

Please let us know your preferred payment method when your refund arrives:

I prefer to receive the refund straight into my bank account

Bank

Bank address

Post Code

Country

Account Name

Account Number

Sort Code

IBAN / SWIFT

(international transfers only)

Signature

I prefer to receive a cheque at the following address

Date:

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?

 / /

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

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

Tax reference

National Insurance number

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Issued by

As you have come to the United Kingdom (UK) for the first time, or after a period of absence, we need some information from you. **It is important that you complete this form** so that we can

- decide your residence status for UK income tax and capital gains tax purposes
- give you the correct income tax allowances, and
- if relevant, determine your domicile.

If you are in any doubt about the meaning of these terms you may find it helpful to read our booklet (IR20) Residents and non-residents - Liability to tax in the United Kingdom. You can get this from any Inland Revenue Enquiry Centre or IR office, or call Leaflet Orderline on **08459 000404**. The Orderline is open from 8am to 10 pm seven days a week. You can also order by fax on **08459 000604** and by e-mail on **saorderline.ir@gtnet.gov.uk**.

Please print your full name

Please show your National Insurance number, if you know it, unless it is already shown in the above reference.

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Part A Residence and Ordinary Residence

Please answer all of the following questions

1 When did you arrive in the UK?

 / /

2 a. Why have you come to the UK, for example, employment?

b. Do you intend to stay permanently in the UK?

Yes No

If you answer 'No', to question 2b

- How long do you intend staying, for example less than 2 years, 2 to 3 years, 3 years or more?

- how much time in each year of your stay here do you intend spending outside the UK?

3 If you visited the UK during the 5 years before the date of arrival approximately how many complete days did you spend in the UK:

a. in each year ending on 5 April?

b. for the tax year of arrival, in the period between 6 April and the date you entered at 1?

4 a. Have you or, if you are married, your husband or wife had any accommodation of any description for your use in the UK from the date you arrived in the UK?

✓ Yes No

b. If you answer 'Yes' to question 4a.

- what is the address

Address _____

Postcode

- In what capacity have you occupied the accommodation, for example, owner, tenant, employer provided?

--

- If owned, on what date was the the accommodation purchased?

/ /

If it is rented:

- what is the period of the tenancy agreement?

--

- what was the date of the agreement?

/ /

If you have held accommodation at more than one address, please give the details for each, on a separate sheet or in the Additional Information on page 4

Part B Income Tax Allowances and Liabilities

5 a. What is your nationality?

--

b. On what grounds do you claim this nationality?

--

c. In which country were you resident before your arrival in the UK?

d. Have you retained a residential property in that country?

✓ Yes No

6 a. What is your date of birth?

/ /

b. Are you single, married, widowed, separated or divorced?

--

c. If you are married

- What is the date of birth of your husband or wife?

/ /

- What was the date of marriage?

/ /

7 a. Where and for whom did you work during the five years before your arrival in the UK?

b. When did each employment begin and end? Continue in the "Additional Information" on page 4 if necessary

c. Were any duties of these employments performed in the UK?

✓ Yes No

If 'Yes' please give details on page 4 in Additional Information

d. Has the most recent of these employments continued (on leave or otherwise) since you arrived in the UK?

✓ Yes No

e. If you answer 'Yes' when is this employment likely to end?

f. If you answer 'No' and you are in employment, what is the name and address of your employer in the UK?

Address

Postcode

Part C Relevance of Domicile

It is only necessary to consider your domicile if this is immediately relevant to deciding your liability to UK income tax and capital gains tax

Answer all of the following questions unless otherwise directed.

8 Will you have income from employment:

- where the employer is not resident in the UK, **and**
- all duties of the employment will be carried out abroad, **and**
- you do not expect to remit all the income to the UK?

✓ Yes No

9 a. Are you (or will you be) making a claim for UK tax relief for contributions to a non-UK pension scheme or retirement benefit plan which are incurred out of remuneration you receive from an employer who is not resident in the UK?

✓ Yes No

b. If you answer 'Yes' what is the name of the pension scheme or retirement benefit plan.

c. Date joined

10 a. Do you have income arising abroad (other than from the Republic of Ireland) or gains on assets situated outside the UK which will not be wholly paid to the UK?

✓ Yes No

b. If you answer 'Yes', please state the main source of income (for example, pension, bank interest, royalties, dividends) or capital gains, and the country in which it arises.

11 Have your costs, or those of your family, in travelling between the country in which you normally live and the UK, been borne or reimbursed by your employer?

✓ Yes No

If you answer 'No' to ALL questions 8 to 11 domicile is not immediately relevant in deciding your liability to UK income and capital gains tax. You should go to Part E.

12 Do you claim to be not domiciled in the UK?

✓ Yes No

If you answer 'No' go to Part E, if 'Yes' continue with the questions below

13 a. Were you born outside the UK?

✓ Yes No

b. If you answer 'Yes' in which country were you born?

14 Have you come to the UK for the sole purpose of employment (including self employment)?

✓ Yes No

If you answer 'Yes' to both questions 13a and 14 please go to Part D.

If you answer 'No' to either questions 13a or 14 please ask your Inland Revenue office for form DOM 1 and go to Part E.

Part D Domicile Information

Complete this Part only if you have answered 'Yes' to any of questions 8 to 11.

15 What is your date of birth?

16 Where was your father domiciled at the date of your birth (in the case of a country with a federal system, show the particular state or province)?

17 Where do you consider you are domiciled and on what grounds (in the case of a country with a federal system, give the particular state or province)?

18 a. What are your intentions for the future?

b. If you do not intend to stay permanently in the UK when and in what circumstances do you envisage that your residence will cease?

Part E Declaration

I declare that

- I will notify the UK Inland Revenue without delay if there is a change in my circumstances or intentions which would affect any of the answers given
- the information I have given in this form is correct and complete to the best of my knowledge and belief.

Signature

Date

Present address

If appropriate, please print the full name and address of your present employer

Additional Information

Please complete, sign, then send this form to your HM Revenue & Customs office. Use CAPITAL letters

Date received by HM Revenue & Customs

Details of Claimant

Full name
Address
Postcode

Claim

I claim repayment of the amount overpaid by me, (for non SA claims the period or year ended must be entered in the box aside).

/	/
---	---

Claimant's signature

--

Date

/	/
---	---

If you complete a Self Assessment Return your repayment will usually be sent direct to you or your nominee's bank or building society account. Please include the branch sort code, the account number and if appropriate, the name and address of the nominee in the authority below. If you or your nominee does not have a bank account, we can arrange for repayment to be made in the form of a payable order but you or your nominee will need to open a bank or building society account in order to cash it. If the repayment is to be sent to your nominee by payable order, the nominee's name and address must be entered in the authority below.

If you do not complete a Self Assessment Return your repayment will be made in the form of a payable order, which must be paid into a bank or building society account. If you do not have a bank or building society account you should nominate someone who does to receive the order for you. If the repayment is to be sent to a nominee or posted direct to your bank or building society by payable order, the name and address must be entered in the authority below. Also include your account number and sort code if the payable order is to be posted direct to your bank or building society.

Authority

I authorise nominee/agent (*delete as appropriate*)*

--

of (*full address*)

Postcode

Your/your nominee's bank or building society account number (*delete as appropriate*)

--

Branch Sort Code

-	-
---	---

Agent's reference (*if applicable*)

--

to receive on my behalf the amount due.

Claimant's signature

--

Date

/	/
---	---

*enter the name of the account holder or the person who will receive the payable order.



Please use your tax reference and National Insurance number if you contact us.

You could end up paying too much tax if you do not complete this form.

I need to check that the record of your recent jobs (or any periods when you were not working) since the date shown in Box A is correct.

To do this I need your help. Please answer the questions on this form and then return it to me in the envelope provided.

Box A

Current details

If you are employed, please enter the full name and head office address of your employer

Employer's name
Address
Postcode

The address where you work, if this is different

Address
Postcode

The date you started this job
/ /

Your works or payroll number if you have one

The amount of your weekly or monthly pay before deductions £ <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>	How often are you paid? ✓ as appropriate Weekly <input type="checkbox"/> Monthly <input type="checkbox"/>
---	---

If you are not employed, are you claiming Jobseekers Allowance? ✓ as appropriate

Yes No

If so, please enter the address of the Benefit Office

Address
Postcode

Weekly amount received

£

Yes No

Are you permanently retired? Yes No

If you receive a pension, other than a Forces Disability or War Widows pension, please enter who pays the pension

Pension number

Weekly or monthly amount £ <div style="border: 1px solid black; width: 150px; height: 20px; display: inline-block;"></div>	How often is the pension paid? Weekly <input type="checkbox"/> Monthly <input type="checkbox"/>
---	--

Date the pension started
/ /

Please turn over

Current details continued

If you are self-employed, please enter the name and address of the business

Business name
Address
Postcode
Date the business started
/ /
If you are a partner, please enter the full name of the partnership

Please complete in all cases

Your address (if not correct over the page)

Address
Postcode
Telephone number (including national dialling code)
Signature
Your National Insurance number (if not correct over the page)
Date of birth
/ /
Date
/ /

Employment history

We would like to know what you did since the date shown in BOX A on the front page. Please list in date order, all the jobs you had and any periods when you were out of work. Please continue on a separate sheet if needed.

Date from/to <i>For example</i> Oct 03/Jan 04	Tick the appropriate box that applies to you <input checked="" type="checkbox"/>	Employed - enter your employer's full name, address and tax reference number Self-employed - enter your business name and address Jobseekers Allowance or Incapacity Benefit - enter the name of your Benefit Office	Total weekly income before stoppages and payroll or works number
/	<input type="checkbox"/> Employed <input type="checkbox"/> Self-employed <input type="checkbox"/> Jobseeker <input type="checkbox"/> Incapacity Benefit <input type="checkbox"/> Not earning	Full name Address Postcode Tax reference	£ . .
/	<input type="checkbox"/> Employed <input type="checkbox"/> Self-employed <input type="checkbox"/> Jobseeker <input type="checkbox"/> Incapacity Benefit <input type="checkbox"/> Not earning	Full name Address Postcode Tax reference	£ . .
/	<input type="checkbox"/> Employed <input type="checkbox"/> Self-employed <input type="checkbox"/> Jobseeker <input type="checkbox"/> Incapacity Benefit <input type="checkbox"/> Not earning	Full name Address Postcode Tax reference	£ . .