



## P85

Leaving the UK –  
getting your tax right



As a service to our clients we have provided you with some of the forms you will require for your business activity. Please note that this form is produced by HM Revenue & Customs and is public sector information licensed under the Open Government Licence v3.0. If you would like any assistance, please contact your **Local AIMS Accountant**.

 [FIND YOUR LOCAL ACCOUNTANT](#)

 [CALL US ON 020 7616 6629](#)

 [EMAIL US](#)

## Help

If you need help with this form:

- go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)
- phone our helpline on **0300 200 3300**
- if you are calling from outside the UK phone **+44 135 535 9022**

## Yr Iaith Gymraeg

Ffoniwch **0300 200 1900** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

## About this form

Use this form to claim tax relief or a repayment of tax if:

- you have lived or worked in the UK, and
- you are leaving the UK, and you
  - may not be coming back, or
  - are going to work abroad full-time for at least one complete tax year. A tax year is from 6 April one year to 5 April the next.

Do **not** fill this form in if:

- you normally live in the UK and are going abroad for short periods, for example on holiday or a business trip, or
- you have completed, or are required to complete a Self Assessment tax return for the tax year that you leave.

## What you need to fill in this form

- Your form(s) P45 *Details of employee leaving work* if you have one (your employer or your Jobcentre gives you this form when you stop working or when you stop claiming Jobseeker's Allowance).

For definitions of:

- resident
- home
- full-time work

for the purpose of filling in this form, please see Guidance Note: Statutory Residence Test (SRT). Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *RDR3* in the *Search* facility.

## 1. About you

<p><b>1 Surname or family name</b> <i>(use capital letters)</i></p> <input type="text"/>	<p><b>5 Are you male or female?</b></p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p>
<p><b>2 First name(s)</b> <i>(use capital letters)</i></p> <input type="text"/>	<p><b>6 Date of birth</b> <i>DD MM YYYY</i></p> <input type="text"/>
<p><b>3 Your most recent address in the UK</b> <i>(use capital letters)</i> <i>The UK is England, Scotland, Wales and Northern Ireland</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p>	<p><b>7 National Insurance number, if you have one</b> <i>You can find your National Insurance number on a form P45 or P60 that you get from your employer, a PAYE Coding Notice or a letter from us</i></p> <input type="text"/>
<p><b>4 Phone number</b> <i>We may call you if we have any questions about this form</i></p> <input type="text"/>	<p><b>8 Nationality</b> <i>For example, British, Polish, French</i></p> <input type="text"/>
	<p><b>9 Date of leaving the UK</b> <i>DD MM YYYY</i></p> <input type="text"/>



## 2. Income you get from the UK after you leave continued

21 Give details of any other income you will get from the UK after you leave

*If you do not know the actual amount, give an estimate*

Type of income <i>For example, rent, pension, employment, interest</i>	Annual amount (£)	Date started <i>DD MM YYYY</i>	Payroll/pension or account number	Name of payer

*If you will be working when you leave the UK, go to section 3 'Your employment'.*

*If not, go to section 4 'How you want to be paid any money due back to you' on page 4.*

## 3. Your employment

22 Will you perform any duties in the UK from either the date you:

- left the UK
  - started a job abroad
- whichever is the later?

No  If No, go to question 23

Yes  If Yes, use that date to calculate the estimated number of days you will work more than 3 hours each day in the UK:

between that date and 5 April following that date

days

in the next tax year after that date  
(A tax year is from 6 April one year to 5 April the next)

days

23 Do you work for the UK Government as a Crown servant or in Crown employment?

Yes  No

If Yes, tell us your department's name

24 What job will you do in the country you are going to?

25 What date will you start your job abroad? *DD MM YYYY*

26 How many days do you expect to spend in the UK between the date you started your job abroad and the 5 April immediately following that date?

days

27 On average, how many hours each week will you work in your job abroad?

hours

28 Your employer's name and address

Name
Address

29 Will any of your employment income be paid through either:

- a UK employer through a UK payroll, or
- an office or agent in the UK?

Yes  No

If Yes, tell us the name and address of the person paying you

Name
Postcode

## 4. How you want to be paid any money due back to you

Not everyone gets a refund. It is not always possible to issue a payment to a non-UK bank account. If you are due a refund, we can either pay it to you or someone else on your behalf - they are known as a 'nominee'. Please choose one of the following two options:

<input type="checkbox"/> <b>Option one</b> - Pay into a UK bank or building society account	<input type="checkbox"/> <b>Option two</b> - Pay by cheque direct to me or my nominee
<b>Bank sort code</b> □□□ - □□□ - □□□	<i>Put 'X' in one box</i>
<b>Account number</b> □□□□□□□□□□□□	Make the cheque payable to me <input type="checkbox"/>
<b>Account holder's name</b> □□□□□□□□□□□□□□□□	I authorise the cheque to be payable to my nominee <input type="checkbox"/>
<b>Bank or building society name and address</b>	Name of nominee □□□□□□□□□□□□□□□□
Name □□□□□□□□□□□□□□□□	Address to send cheque to
Address □□□□□□□□□□□□□□□□	□□□□□□□□□□□□□□□□
Postcode □□□□□□□□	□□□□□□□□□□□□□□□□
<i>Put 'X' in one box</i>	
This is my account <input type="checkbox"/>	
This is my nominee's account <input type="checkbox"/>	

## Declaration

You must sign this declaration.

If you give information which you know is not correct or complete, action may be taken against you.

**I declare that:**

- the information I have given on this form is correct and complete to the best of my knowledge.
- I claim repayment of any tax due back to me.

**Signature**

**Date** DD MM YYYY  
□□ □□ □□ □□ □□ □□

## What to do now

Put an 'X' in relevant box

I have enclosed parts 2 and 3 of my form P45 *Details of employee leaving work*

Do not send photocopies. If you have not yet received your P45 from your employer please get it before you return this form.

I can't get a form P45

Please tell us why in the box below, for example because you are retired or a UK Crown servant employed abroad. If you have a form P45 and don't send it to us, any repayment due to you cannot be made.

Please send this form to your tax office. You can find your tax office address by:

- going to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) selecting *Contact us* and choosing *Income Tax*
- asking your employer.

We will let you know the outcome of this claim as soon as we can.