

# DACS

## Declaration of Residency form

As part of UK tax requirements, we need you to declare which country you live in. This is because we are required to withhold tax from your royalty payment if you are a resident of a country outside of the UK. This is at the UK standard rate – currently 20%.

You can check to see if your country of residence has a treaty with the UK which allows us to deduct tax at a lower rate than 20%. Please refer to the UK tax authority, HMRC's website:

[www.gov.uk/government/publications/double-taxation-treaties-territory-residents-with-uk-income](http://www.gov.uk/government/publications/double-taxation-treaties-territory-residents-with-uk-income)

If your country does have a treaty with the UK, you can apply for Double-Taxation relief on royalty payments we make to you, by doing the following:

1. Complete the relevant HMRC form at [www.gov.uk/tax-uk-income-live-abroad/taxed- twice](http://www.gov.uk/tax-uk-income-live-abroad/taxed-twice) and send it to the tax authority in the country where you reside. The tax authority will then stamp and verify it and either send it onto HMRC on your behalf or they will send it back to you, for you to then forward onto HMRC directly.
2. HMRC will then process the application and provided it is successful, they will write to you and to DACS notifying us that we can apply the relevant treaty rate to your royalty payments.
3. You will need to renew this form on its expiry so that DACS can continue to apply the correct treaty rate. Alternatively, if you already have a current tax authority residency certificate from your local tax authority please send this to us so we can verify if it is valid.

**In addition to contacting HMRC, we also need you to return this Declaration of Residency form to us, stating whether or not you intend to apply for tax relief.**

Please complete this form and return it to us as soon as possible, if we do not hear from you after two months we will pay your royalties to you after deducting tax at the standard rate of 20%.

**Name**

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**Home address**

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**I declare that I am a resident of the following country** \_\_\_\_\_

Any taxation rules should be applied accordingly

**I do not want to apply for tax relief**  
I would like DACS to deduct tax at the standard rate (currently 20%) from my royalty payment

**I want to apply for tax relief**  
Please note, if you choose this option you must contact HMRC and follow the instructions as outlined above. We will place your payment on hold until we receive your valid HMRC form stamped by the tax authority in the country where you reside.

If for any reason I am/we are not legally entitled to receive these royalties, I/we agree to: a. immediately return any payments the Design and Artists Copyright Society has made to me/us to which I/we are not entitled; and b. indemnify the Design and Artists Copyright Society for any loss or damages it may suffer as a result of payments made to me/us pursuant to this warranty for which I am/we are not legally entitled.

Signed \_\_\_\_\_ Date \_\_\_\_\_

On behalf of \_\_\_\_\_

Please return this form to DACS, 33 Old Bethnal Green Rd, London, E2 6AA, UK

Alternatively you can send it by fax or email: +44 (0)20 7336 8822 or [country@dacs.org.uk](mailto:country@dacs.org.uk)