

TaxKiln, P85 covering letter, UK PAYE refund on leaving the UK

To: HM Revenue and Customs
Pay As You Earn and Self Assessment
BX9 1AS

Date: [DATE]
NI Number: [NI NUMBER]
UTR (if applicable): [UTR or N/A]

Subject: P85 submission, UK PAYE refund claim

Dear Sir or Madam,

I am submitting form P85 in respect of my departure from the UK to claim refund of overpaid PAYE for the tax year [YYYY/YY].

Departure details:

- Full name: [NAME]
- NI Number: [NI]
- Date of departure from UK: [DATE]
- Destination country: [COUNTRY]
- New overseas address: [FULL OVERSEAS ADDRESS]

Pre-departure UK employment / pension income (tax year [YYYY/YY]):

- Employer / pension provider: [NAME]
- PAYE reference: [PAYE REF]
- Gross income to date of departure: GBP [X]
- PAYE deducted: GBP [Y]

Self Assessment status (select one):

Not in Self Assessment, P85 is the appropriate refund mechanism. Please process and confirm refund.

Currently in Self Assessment, I understand my departure-year refund is processed via SA + SA109 split-year claim rather than P85. This letter is for record purposes only.

Statutory Residence Test position:

I have applied the SRT (Schedule 45 FA 2013) for the [YYYY/YY] tax year and conclude I qualify for non-UK residence under (select):

- Automatic Overseas Test 3 (full-time work overseas + under 91 UK days + 30 or fewer UK workdays)
- Automatic Overseas Test 1 (fewer than 16 UK days, previously UK-resident)
- Split-year treatment Case 1 (starting full-time work overseas)
- Split-year treatment Case 3 (ceasing to have UK home)
- Other, [SPECIFY]

Refund details:

Please process the PAYE refund to:

- Bank name: [BANK]
- Sort code: [SORT CODE]
- Account number: [ACCOUNT]
- Account name: [NAME]

If refund processing to an overseas bank account is unavailable, please issue cheque to the overseas address above.

Continuing UK obligations (select all applicable):

UK rental property income, I will register for the Non-Resident Landlord scheme (NRL1) separately.

UK pension income, to be addressed via NT code application (DT-Individual where DTA applies).

UK dividend income, will assess s.811 ITA 2007 disregarded income position via future SA returns.

No UK-source income expected post-departure.

If you require any further information to process this P85, please contact me using the details below.

Yours faithfully,

[NAME]

[OVERSEAS ADDRESS]

[PHONE]

[EMAIL]

Enclosures: Form P85; copy of P45 (Parts 2 and 3); evidence of departure date (flight booking, foreign tenancy agreement).

Statute: ITEPA 2003 PAYE framework; SI 2003/2682 PAYE Regulations; Schedule 45 FA 2013 (SRT).