



Social Security abroad

Contents

Introduction	1	Deciding whether to pay voluntary NICs	11
Information about European Economic Area and reciprocal agreement countries	2	Special provisions	12
European Economic Area (EEA)	2	How much do you pay?	12
The EEA countries	2	How to pay voluntary NICs abroad	13
Reciprocal agreement countries	3	Direct Debit	13
National Insurance contributions (NICs)	3	The Direct Debit Guarantee	13
Summary of NICs classes and UK benefits	3	Annual payments	14
Class 1	4	Payment by an agent	14
Class 1A	4	Volunteer Development Workers	14
Class 1B	4	How to pay Volunteer Development Workers Class 2 NICs abroad	15
Class 2	4	If you are paying Class 2 or Class 3 NICs now	15
Class 3	4	Other ways of covering your NI record	15
Class 4	4	Credits	16
How much you pay	4	Home Responsibilities Protection	17
If you are employed abroad	6	Additional information	17
When you must pay Class 1 NICs	6	Social security benefits that depend on your NICs	18
Ordinarily resident	6	What NICs are needed?	18
Paying voluntary NICs while you are abroad	9	Incapacity Benefit	19
Class 2 NICs	9	Contribution-based Jobseeker's Allowance	19
Class 3 NICs	10	Contribution-based Employment and Support Allowance	19
		Maternity Allowance	19
		State Pension	20
		State Pension forecast	20
		How do I get a State Pension forecast?	20
		Customers who are widowed or bereaved civil partners	21

This leaflet is available in larger print, Braille and audio.

Contents (continued)

Benefits and pensions for widows, widowers and surviving civil partners	22	Cover for health care	28
Bereavement benefits	22	Health care when visiting another EEA country	28
War pensions	22	Health care when living, working or studying in another EEA country	29
Social security benefits that do not depend on NICs	23	Health care when visiting a non-EEA country	29
Attendance Allowance	23	Health care when living or working in a non-EEA country	30
Disability Living Allowance	23	Access to the National Health Service (NHS)	30
Child Benefit	23	For more information and advice	31
Guardian's Allowance	23	Useful addresses	31
Working Tax Credit	24	Helplines	32
Child Tax Credit	24	Welsh language	32
Income-based Jobseeker's Allowance	24	If you are unhappy with our service	32
Income-related Employment and Support Allowance	24	How we use your information	32
Industrial Injuries Disablement Benefits	24	Special notes and advice for completion of application form CF83	34
Carer's Allowance	25		
Income Support	25		
Increase of benefit for your dependants	25		
How to claim benefit when you are abroad	25		
Payments based on employment and earnings	26		
Statutory Maternity Pay and Maternity Allowance	26		
Statutory Sick Pay	27		
Statutory Paternity Pay	27		
Statutory Adoption Pay	28		

If you are going abroad, this leaflet will help you decide if you should pay National Insurance contributions (NICs) to the United Kingdom (UK) NI scheme. It also gives details about getting benefits abroad.

Introduction

Some people employed abroad have to pay UK NICs. Others may choose to pay them to help qualify for benefits when they get back to this country or for State Pension or bereavement benefits whether they come back or stay abroad.

This leaflet describes the classes of NICs, and how paying them affects your entitlement to social security benefits. It also describes arrangements for getting health care cover.

This leaflet does not apply to everyone.

If you are:

- going to a European Economic Area (EEA) country or to a country which has a reciprocal agreement on social security with the UK, see pages 2 and 3 for how to get more information
- going to Northern Ireland or the Isle of Man, you don't need this leaflet because the social security systems there are linked to the UK's and vice versa
- a mariner, a member of the crew of a civil aircraft, a member of the Armed Forces serving abroad or a member of a service family living abroad, then different arrangements apply. For further information contact HM Revenue & Customs (HMRC), Charity Assets and Residence, Residency, Newcastle. Their address can be found on page 31.

Information about European Economic Area and reciprocal agreement countries

European Economic Area (EEA)

If you are going to an EEA country you may be covered by the European Community (EC) social security rules instead of the rules in this leaflet.

The EEA countries

Austria	Hungary	Portugal
Belgium	Iceland	Republic of Ireland
Bulgaria	Italy	Romania
Cyprus	Latvia	Slovakia
Czech Republic	Liechtenstein	Slovenia
Denmark	Lithuania	Spain
Estonia	Luxembourg	Sweden
Finland	Malta	Switzerland*
France	The Netherlands	United Kingdom (including Gibraltar but not the Channel Islands or the Isle of Man)
Germany	Norway	
Greece	Poland	

*Switzerland is not a member of the EEA but has applied the European Community regulations on social security since 1 June 2002.

If you are going to a country covered by the European Community social security rules, contact Charity Assets and Residence, Residency, Newcastle at the appropriate address on page 31 for advice. Say how long you intend to stay and, if you are going to work, who your employer is.

For further information about the extent of the EC social security legislation, benefits and health care provision, go to www.dwp.gov.uk/international

Reciprocal agreement countries

The UK has two-way agreements with some other countries about social security. If you are going to any of the countries listed, go to www.dwp.gov.uk/international

Barbados
Bermuda
Canada
Israel
Jamaica
Japan*
Jersey and Guernsey
Korea*
Mauritius
New Zealand
Philippines
Turkey
USA
Bosnia-Herzegovina, Croatia, Macedonia and Serbia

*The Double Contributions Conventions for Japan and the Republic of Korea only cover social security contribution liability and do not include benefits.

Summary of NICs classes and UK benefits

National Insurance contributions (NICs)

NICs help to pay for some social security benefits, including State Pension. There are six classes of NICs. The class you pay in the UK depends on whether you are employed, self-employed or can pay voluntary NICs.

Class 1	You must pay these if you work for an employer and your earnings are at, or above, the Primary Threshold (sometimes referred to as the Earnings Threshold). The amount you pay depends on what you earn, (up to the maximum NICs an employee can pay). Your NICs are deducted from your wages. Your employer also has to pay NICs for all employees who earn at, or above, the Primary Threshold.
Class 1A	These contributions are paid only by employers who provide employees with certain benefits in kind for private use, for example, cars and fuel.
Class 1B	These contributions are paid only by employers who enter into a Pay as You Earn (PAYE) Settlement Agreement with HMRC for tax.
Class 2	Subject to certain exceptions, these contributions have to be paid in respect of each week in which you are self-employed. You pay the same amount however much you earn. In the UK, you can pay these NICs by quarterly bill or by Direct Debit which allows you to pay NICs every four or five weeks in arrears (depending on the number of Sundays in the tax month) directly from your UK or Channel Islands bank or building society account.
Class 3	These are voluntary contributions and can be paid if you want to protect your right to some social security benefits and you are not liable to pay Class 1 or Class 2 NICs. You pay them like Class 2 NICs, or as a lump sum at the end of the tax year. Although the payment of Class 3 NICs is voluntary, they cannot be automatically refunded to you at a later date.
Class 4	Class 4 NICs are for self-employed people whose net profits are over a certain amount. These are normally paid by self-employed people in addition to Class 2 NICs. They are collected with Income Tax, and don't count towards benefits.
How much you pay	The amounts charged normally change at the beginning of each tax year (6 April). Go to www.hmrc.gov.uk/rates/NIC.htm for details.

The class of NICs you pay affects the benefits you can get. The following table shows which NICs count for which benefit.

Benefit	Class 1	Class 2	Class 3
Contribution-based Jobseeker's Allowance	Yes	No	No
Contribution-based Employment and Support Allowance	Yes	Yes	No
Incapacity Benefit	Yes	Yes	No
Bereavement benefits	Yes	Yes	Yes
Basic State Pension	Yes	Yes	Yes
Additional State Pension	Yes	No	No

Other benefits are non-contributory. This means that you don't have to pay any NICs to get them, but you must meet the rules that apply to them. For details of non-contributory benefits, see pages 23 to 25.

Some payments are based on your employment and earnings. These are Statutory Maternity Pay and Maternity Allowance, Statutory Sick Pay, Statutory Paternity Pay and Statutory Adoption Pay. You have to meet the conditions that apply to them, see pages 26 to 28. If you and your employer are liable to pay NICs on your earnings whilst you are working abroad you may be able to get Statutory Maternity Pay, Statutory Sick Pay, Statutory Paternity Pay and Statutory Adoption Pay. If you cannot get Statutory Maternity Pay but have paid Class 1 or Class 2 NICs abroad these may help you to get Maternity Allowance on your return to the UK.

From April 2000, benefits for widows, widowers and, from December 2005, surviving civil partners are dependent on your late spouse's or civil partner's Class 1, 2 or 3 NICs.

Basic State Pension can also be based partly or wholly on your husband's NI record if this increases the value of your entitlement. From 6 April 2010 a married man's or civil partner's basic State Pension can be based partly or wholly on the NI record of their wife or civil partner if they have both reached State Pension age and their wife or civil partner was born on or after 6 April 1950 and is entitled to basic State Pension.

If you are divorced or have had your civil partnership dissolved and have not married again or formed a new civil partnership, you may be able to claim benefits based on your former spouse's or civil partner's NICs.

When you must pay Class 1 NICs

If you are employed abroad

When you are employed abroad Class 1 NICs must be paid for the first 52 weeks you are there, if you meet the following conditions:

- your employer has a place of business in the UK, and
- you are 'ordinarily resident' in the UK (see below), and
- immediately before starting the employment abroad you were resident in the UK.

Ordinarily resident

You are ordinarily resident in a particular country if you:

- normally live there, apart from temporary or occasional absences, and
- have a settled and regular mode of life there.

You may be ordinarily resident in:

- a place from which you are temporarily absent, or
- two places at once, in some circumstances.

When you go abroad, there are a number of factors which are considered in deciding whether or not you are ordinarily resident in the UK. For example:

Factor	Indication that you are
You return to the UK from time to time during the period of employment abroad.	Ordinarily resident in the UK. The more frequent and the longer the returns, the stronger the indication that you are ordinarily resident in the UK.
Visits to your family who have remained at your home in the UK, or holidays spent at your home in the UK.	Ordinarily resident in the UK.
Visits in connection with the overseas work, for example, for briefing or training or to make a report.	Not such a strong indication that you are ordinarily resident in the UK.
Partner and/or children are with you during your overseas employment.	Not ordinarily resident in the UK, especially if you do not retain a home in the UK or only make occasional visits to the UK.
You maintain a home in the UK during your absence.	Ordinarily resident in the UK.
Your home in the UK is available for your use on your return.	Ordinarily resident in the UK, but if your house has been rented on a long let it is not a strong indication of being ordinarily resident.
You have lived in the UK for a substantial period.	The longer the period, the stronger the indication that you are ordinarily resident in the UK despite the period of employment abroad.
You will return to the UK at the end of your employment abroad.	The earlier the return, the stronger the indication that you are ordinarily resident in the UK.

HM Revenue & Customs (HMRC), Charity Assets and Residence, Residency, Newcastle will consider the circumstances of individual cases. If you have any doubts about whether you are ordinarily resident or not contact them at the address shown on page 31, giving as much information as possible based on the guidelines on pages 6 and 7.

Class 1 NICs are payable by you and your employer just as if you were employed in the UK. The rates are the same and your employer will deduct your contribution from your salary and pay it to HMRC on your behalf.

If your employer is an overseas government or an international organisation such as the United Nations High Commissioner for Refugees (UNHCR), they might not pay the employer's share of the Class 1 NICs because of their legal position in this country.

If this is the case, you become liable to pay your own Class 1 NICs.

If you don't pay these Class 1 NICs for the first 52 weeks of your employment abroad, you cannot pay Class 2 or Class 3 NICs instead. This means there will be a gap in your insurance record, which could affect your entitlement to any of the benefits listed in the table on page 5.

Payment of Class 1 NICs during your first 52 weeks abroad can help you to satisfy the conditions for contribution-based Jobseeker's Allowance, contribution-based Employment and Support Allowance, Incapacity Benefit or Maternity Allowance on your return to the UK.

If you are in any doubt about the status of your employer or require information on how to pay your share of Class 1 NICs, write to HMRC, Charity Assets and Residence, Residency, Newcastle at the address shown on page 31.

After the first 52 weeks you may wish to pay either Class 2 or Class 3 NICs on a voluntary basis to protect your entitlement to State Pension and bereavement benefits. Although these benefits are payable anywhere abroad, they are not normally increased when pension rates go up in the UK.

Class 2 NICs

Paying voluntary NICs while you are abroad

You may choose to pay Class 2 NICs to help you qualify for contribution-based Employment and Support Allowance, Incapacity Benefit and Maternity Allowance when you get back to the UK, as well as State Pension and bereavement benefits.

You can pay Class 2 NICs if you are employed or self-employed abroad and if you satisfy the following conditions:

- you have lived in the UK for a continuous three-year period at any time before the period for which NICs are to be paid. (If you have lived or worked in another EEA country or in Turkey, time spent there may help you to meet this condition), or
- before going abroad you paid a set amount in NICs for three years or more (this will be checked when you ask to pay Class 2 NICs), and
- immediately before going abroad you were ordinarily an employed or self-employed earner or registered unemployed in the UK.

You cannot pay Class 2 NICs for any period during which you are liable to pay Class 1 NICs.

If you want to apply to pay Class 2 NICs while you are abroad, fill in and return the application form CF83 at the back of this leaflet and on a separate sheet of paper include details of:

- your employment(s),
- self-employment(s),
- periods of registered unemployment during the past three years and tell us the date you:
 - gave up work, or
 - will give up work,before going abroad.

Please also tell us when you intend to start, or have started work abroad and, if possible, supply documentary evidence to support your employment position abroad.

If you are liable for Class 1 NICs please don't apply to pay Class 2 NICs until your liability for Class 1 NICs has ended.

Voluntary payment of Class 2 NICs does not give cover for health care abroad in any circumstances.

Voluntary contributions correctly paid at one rate cannot later be converted to another rate simply because the other rate is cheaper.

Class 3 NICs

You can pay voluntary Class 3 NICs to protect your right to State Pension and, if you are married or in a civil partnership, your spouse's or surviving civil partner's right to bereavement benefits. Although these benefits are payable anywhere abroad, they are not normally increased when pension rates go up in the UK. In addition, these contributions do not count towards contribution-based Employment and Support Allowance, Incapacity Benefit or Maternity Allowance.

You can pay Class 3 NICs whether you are working abroad or not, but not for the period you are liable to pay Class 1 NICs.

You can pay Class 3 NICs abroad:

- if you have paid Class 1 NICs for the first 52 weeks of your employment abroad, or
- you satisfy either of the following conditions
 - you have lived in the UK for a continuous three-year period at any time before the period for which NICs are to be paid. (If you have lived or worked in another EEA country or in Turkey, time spent there might help you to meet this condition), or
 - before you went abroad, you paid a set amount in NICs for three years or more (this will be checked when you ask to pay Class 3 NICs).

If you want to apply to pay Class 3 NICs while you are abroad, fill in and return the application form CF83 at the back of this leaflet.

If you are liable for Class 1 NICs please don't apply to pay voluntary Class 3 NICs until your liability for Class 1 NICs has ended.

Voluntary payment of Class 3 NICs does not give cover for health care abroad in any circumstances.

Voluntary NICs correctly paid at one rate cannot be later converted to another rate simply because the other rate is cheaper.

Deciding whether to pay voluntary NICs

You can generally choose to pay Class 2 or Class 3 NICs while abroad if you wish to protect your entitlement to some social security benefits.

There are some points to bear in mind when deciding what NICs you wish to pay.

For entitlement to benefits you must pay 52 voluntary NICs for every tax year for which you choose to pay. Paying less will not give you a qualifying year. If you have paid Class 1 NICs, or received credits for any part of a tax year, the number of Class 2 or Class 3 NICs you may need to pay can only be calculated after the end of that tax year, and after the Class 1 NICs or credits have been recorded on your National Insurance account. A notice of any deficiency in your NICs record may be issued some 18 months after the end of the tax year to your last recorded address. It will tell you how many voluntary contributions you will need to pay to make that year a qualifying year.

It could be in your own interest to ask for a statement of your NICs for the year you left the UK. (See page 12 for the time limits and penalties for late payment.)

If you are entitled to pay both Class 2 and Class 3 NICs, you can change from one to the other as you choose by filling in form CF83. But you cannot change from Class 3 to Class 2 NICs if you are not working.

Class 2 contributions can help you satisfy the conditions to qualify for contribution-based Employment and Support Allowance, Incapacity Benefit or Maternity Allowance when you return to the UK. They will also help protect your entitlement to State Pension and bereavement benefits which can be paid anywhere abroad.

It is important to note that Class 2 or Class 3 NICs should be paid by the due date, which is within 42 days of the end of the tax year they cover. Late payments may affect your right to benefits. There are also time limits for payment and financial penalties for late payment.

If Class 2 NICs are not paid before the end of the tax year following the year in which they are due, they must be paid at the highest Class 2 rate in force between the weeks when they were due and the date when they are paid. For example Class 2 NICs for the 2009–10 tax year must be paid by 5 April 2011, otherwise the amount you have to pay may increase. The later you pay the NICs, the more you might have to pay.

If Class 3 NICs are not paid until after the end of the second tax year following the one in which they were due, they must be paid at the highest Class 3 rate in force between the weeks for which they should be paid and the date they are paid. For example Class 3 NICs for the 2007–08 tax year must be paid by 5 April 2010, otherwise the amount you have to pay may increase. The later you pay the NICs, the more you might have to pay.

Payment of Class 2 or Class 3 NICs can't normally be made after the end of the sixth tax year following the one in which they were due.

Special provisions

Special provisions apply if you reach UK State Pension age between 6 April 2008 and 5 April 2015 and are not expecting to receive a full UK basic State Pension. If these circumstances apply to you, and if you meet certain other conditions, you may be able to improve your basic State Pension by paying up to six extra years of Class 3 NICs for years going back to 1975.

For more information go to www.hmrc.gov.uk/individuals or www.thepensionerservice.gov.uk

These special provisions don't apply to voluntary Class 2 NICs.

How much do you pay?

The UK NICs rates are the same abroad as in the UK. For more information on NICs rates go to www.hmrc.gov.uk/rates/nic.htm

How to pay voluntary NICs abroad

You can choose how to pay Class 2 or Class 3 NICs.

Direct Debit

This method allows you to pay NICs every four or five weeks in arrears (depending on the number of Sundays in the tax month) directly from your UK or Channel Islands bank or building society account. The arrangement normally begins a few weeks after HMRC, Charity Assets and Residence, Residency, Newcastle receives a request from you to pay by Direct Debit, and continues until you tell your bank or building society to cancel it.

If the NICs rate changes (which usually happens every April) the new amount will be debited from your account. HMRC will tell you of the change in the amount to be collected.

All payments by Direct Debit are covered by the terms of the Direct Debit Guarantee which is shown below.



The Direct Debit Guarantee

This Guarantee is offered by all banks and building societies that take part in the Direct Debit scheme. The efficiency and security of the Scheme is monitored and protected by your own bank or building society.

- If the amounts to be paid or the payment dates change, HMRC will notify you 10 working days in advance of your account being debited or as otherwise agreed.
- If an error is made by HMRC or your bank or building society, you are guaranteed a full and immediate refund from your branch of the amount paid.
- you can cancel a Direct Debit at any time by writing to your bank or building society. Please also send a copy of your letter to us.

If you wish to pay in this way, tick the box on form CF83 at the back of this leaflet, fill in the Direct Debit Instruction (at the bottom of form CF83) and return it to HMRC, Charity Assets and Residence, Residency, Newcastle at the address on page 31.

If you wish to have the arrears for the current tax year deducted by Direct Debit please put a tick in the appropriate box on form CF83 attached to the back of this leaflet.

Alternatively, if you wish to pay the arrears for the current tax year by sterling cheque, please tick the appropriate box on the CF83 and we will write to you with details of the amount needed after we have received your application.

Please make sure you have sufficient funds in your bank or building society account to cover the amount to be collected.

Note: banks and building societies may not accept Direct Debit instructions for some types of account.

Annual payment

This allows you to pay NICs for a complete tax year, once a year in arrears, direct to HMRC, National Insurance Contributions Office, Benton Park View, Newcastle upon Tyne, NE98 1ZZ. If you want to pay by this method tick the appropriate box on form CF83 at the back of this leaflet. You will be told each year how much you should pay in sterling and when payment is due. You can pay direct, or through your bank or building society.

Payments by an agent

You can get someone in the UK to pay your NICs for you. If you wish to do this, tick the appropriate box on form CF83 at the back of this leaflet and give your agent's name and address. Your agent can pay your NICs by Direct Debit or annual payment. Ask your agent to wait until they receive a letter from HMRC, Charity Assets and Residence, Residency, Newcastle before paying your NICs.

Volunteer Development Workers

If you are sent to work abroad in a developing country by a registered charity, you may be able to choose to pay the special Volunteer Development Workers Class 2 NICs. These NICs may help you satisfy the conditions for contribution-based Jobseeker's Allowance, contribution-based Employment and Support Allowance, Incapacity and Maternity Allowance and give you cover for industrial injury or disablement suffered during your employment abroad when you return to the UK.

**How to pay
Volunteer
Development
Workers Class 2
NICs abroad**

You may pay Volunteer Development Workers Class 2 NICs if:

- you are 'ordinarily resident' in the UK (see pages 6 and 7 for what this means), and
- your recruiting organisation is approved for these purposes by HM Revenue & Customs Executive Committee, and
- the country where you are working is recognised as a developing country by HM Revenue & Customs Executive Committee.

The organisation that recruited you will know whether the last two conditions are satisfied.

Fill in form CF83 at the back of this leaflet and send it to your recruiting organisation who will act as your agent in paying your NICs.

If you are paying Class 2 or Class 3 NICs now

If you have been paying Class 2 or Class 3 NICs by Direct Debit or quarterly bill and you are not going to pay Class 2 or Class 3 NICs whilst abroad, write to:

HMRC
National Insurance Contributions Office
Self Employment Services Customer Accounts Section
Benton Park View
Newcastle upon Tyne
NE98 1ZZ

If appropriate tell them when your self-employment ended, what date you are going abroad and your overseas address.

If you want to pay Class 2 or Class 3 NICs while you are abroad, fill in and return the application form CF83 at the back of this leaflet.

Other ways of covering your NI record

There are two other ways in which your NI record can be maintained.

Credits

Whilst in the UK you may be able to get credits instead of having to pay NICs if you are:

- unemployed or unable to work because of illness or disability for full weeks (a week for these purposes means Sunday to Saturday). You will normally have to attend an interview every two weeks at your nearest Jobcentre Plus office (Social Security or Jobs and Benefits office in Northern Ireland), or send in sick notes (also known as medical certificates) to your nearest Jobcentre to get the credits. In Northern Ireland you should send sick notes to the Incapacity Benefits Branch, Castle Court, Royal Avenue, Belfast, BT1 1SB
- entitled to Maternity Allowance or Carer's Allowance
- entitled to Statutory Sick Pay, Statutory Maternity Pay or Statutory Adoption Pay
- taking a course of approved training
- receiving Working Tax Credit
- required to attend jury service and did not have earnings at, or exceeding the Lower Earnings Limit for employed earners employment
- receiving a compensatory payment such as a Payment in Lieu of Notice (PILON), or a Payment in Lieu of Remuneration (PILOR)
- a person who served a prison sentence for a conviction which has been quashed
- a man aged 60 or over (credits can be awarded automatically), but this will not apply to any tax year during which you are abroad for more than 182 days. These credits will start to be phased out from April 2010
- a young person, for the tax year in which you reach age 16 and the two following years.

Men who plan to go, or have been, abroad for more than 182 days in a tax year can claim contribution-based Jobseeker's Allowance (if they are out of work) or contribution-based Employment and Support Allowance, or Incapacity Benefit (if they are incapable of work through illness) to enable them to get credits for that part of the tax year spent in the UK. They can also pay voluntary NICs for the period they were abroad if they want that tax year to count for State Pension purposes.

Home Responsibilities Protection

If you get contribution-based Employment and Support Allowance, Incapacity Benefit or Carer's Allowance from the UK while you are abroad, you may be awarded credits instead of paying NICs.

If your opportunity to work is limited because you are looking after a child (including as a registered foster carer) or a sick or disabled person, Home Responsibilities Protection can make it easier to get a basic State Pension. See form CF411 *Application for Home Responsibilities Protection*.

Home Responsibilities Protection will be available to you abroad if you continue to be entitled to UK Child Benefit for a child under 16.

From 6 April 2010 Home Responsibilities Protection will be replaced by weekly National Insurance credits for people getting Child Benefit for a child under 12, foster carers and people caring for at least 20 hours a week for one (or more) sick or severely disabled person.

Additional information

If you marry while you are abroad and you have been paying any class of NICs, write to HMRC, Charity Assets and Residence, Residency, Newcastle. The address can be found on page 31. Give the date you married and your own NI number and that of your spouse. If you are a woman, please also give your new and former name and the name and title by which you wish to be addressed in the future. We will change our records accordingly.

If you are a married woman, you may be able to use the NI record of your husband to increase your basic State Pension if your own record is not good enough. From April 2010 a married man's or civil partner's basic State Pension can be based partly or wholly on the NI record of their wife or civil partner if they have both reached State Pension age and their wife or civil partner was born on or after 6 April 1950 and is entitled to basic State Pension. For further information on all State Pension issues see leaflet PM2 *State Pensions - your guide*, or go to www.thepensionerservice.gov.uk and look in *Guides and Forms*.

Some married women and widows pay reduced rate NICs because in the past they made a married woman's reduced rate election (that is, they chose to pay Class 1 NICs at a reduced rate or not to pay Class 2 NICs if self-employed). All the time that election is in force, they cannot pay Class 3 NICs, claim credits (unless they are a widow) or get Home Responsibilities Protection, or claim the benefits listed on page 5. This election ends when a woman is divorced or stops being a qualifying widow or lapses automatically where someone is not earning enough to pay NICs and is not self-employed for two complete tax years. However, a woman can also choose to revoke her married woman's election. The same rules apply abroad as in the UK. Go to www.hmrc.gov.uk/individuals/nic-for-women.htm

Social security benefits that depend on your NICs

There are several rules governing social security benefits. These are explained in a series of leaflets on individual benefits. You should read the leaflet on the benefit you are interested in. They are available on the Department for Work and Pensions website. Go to <http://www.dwp.gov.uk/publications/>

What NICs are needed?

To qualify for most of the benefits mentioned in this section, you need to have NICs on your NI record during the 'relevant tax years'.

The relevant tax years are normally the last two complete tax years before the calendar year in which you claim benefit. For example, if you claim benefit in October 2008, the relevant tax years would be 6 April 2005 to 5 April 2006 and 6 April 2006 to 5 April 2007. The relevant tax years for basic State Pension and bereavement benefits are different.

Because Class 1 NICs are based on earnings, you cannot just count the number of weeks you have paid. NICs rules are based on the number of weeks NICs you would need to pay if your weekly earnings were at the Lower Earnings Limit during the tax year. If your earnings are normally above the Lower Earnings Limit, you will need to have paid fewer weeks NICs to have reached the right amount.

For the following benefits, we detail the amounts and type of NICs you need to have paid. This should help you decide if you need to pay voluntary NICs while you are away. We also give details about getting the benefits abroad and the rules when you return to the UK.

Incapacity Benefit

Incapacity Benefit (IB) gives working age people a replacement income when they become sick or disabled and stop working or looking for work as a result. It can be paid based on the number of NICs they have paid or been credited. Or if they were sick or disabled when they were 16 or over but under 20 (25 if they were in education or training before age 20) they may be able to claim under the youth provisions. If you get IB and you are planning to go abroad, you must tell your Jobcentre Plus office immediately to check if your benefit is affected. For more information about IB contact your nearest Jobcentre Plus office or go to www.jobcentreplus.gov.uk

Contribution-based Jobseeker's Allowance

For more information on contribution-based Jobseeker's Allowance ask at your nearest Jobcentre Plus office (in Northern Ireland, your nearest Social Security or Jobs and Benefits office). For more information go to www.jobcentreplus.gov.uk/JCP/Customers/WorkingAgeBenefits

Contribution-based Employment and Support Allowance

Contribution-based Employment and Support Allowance (ESA) is a social security benefit for people who have an illness or disability. You may be able to get ESA if you have an illness or disability, and you are unemployed, or you are self-employed, or you work for an employer but you cannot get Statutory Sick Pay (SSP), or you have been getting SSP but it has now stopped. If you get contribution-based ESA and are planning to go abroad, you must contact Jobcentre Plus (in Northern Ireland customers should contact the ESA Centre, James House, Cromac Avenue, Belfast) immediately to check if your benefit is affected.

Maternity Allowance

Maternity Allowance (MA) is principally based on your employment and earnings (see page 26) but payment of Class 1 or Class 2 NICs abroad can help you qualify for MA on your return to the UK.

State Pension

If you move abroad to work before you reach State Pension age, you might not build up entitlement to a State Pension (the basic State Pension and any additional State Pension) for those years. However, this depends on your particular circumstances (for example, whether it is a UK company you work for or a foreign company).

If you go to live abroad permanently, you will not get a yearly increase in your State Pension (including your additional State Pension) unless you live in an EEA country (including Switzerland), or a country with which the UK has a reciprocal agreement that allows for these increases (known as 'upratings'). For more information on which countries these are, and how UK State Pension is paid to people abroad, go to

www.thepensionsservice.gov.uk

If you have just come to the UK, or are returning to the UK after a period abroad, the rules for some benefits are different, even if you are a UK national. To find out more go to

www.thepensionsservice.gov.uk

If you plan to live abroad when you retire, the pension you get from an occupational scheme will increase each year in line with the scheme rules and current legislation.

State Pension forecast

You can find out how much State Pension you may get when you reach State Pension age by getting a State Pension forecast. This could help you to decide whether you are saving enough money to cover your retirement and if you need to save more.

How do I get a State Pension forecast?

How you get a State Pension forecast depends on whether you live in the UK or abroad.

If you live in the UK there are four ways you can get a forecast.

- If you are more than four months away from reaching your State Pension age and you are not widowed or a bereaved civil partner, you can get a forecast online. Go to **www.thepensionsservice.gov.uk** and select the link State Pension forecast and follow the link to the *State Pension forecast e-service*.

- If you are more than one month away from reaching your State Pension age you can print out an application form. Go to www.thepensionservice.gov.uk and select the link *Guides for those planning ahead*. Fill in the form and post it to:
The Future Pension Centre
The Pension Service
Tyneview Park
Whitley Road
Newcastle upon Tyne
NE98 1BA
- You can:
 - write to the Future Pension Centre at the address shown above, or
 - phone **0845 300 0168**. Lines are open from 08.00 to 20.00, Monday to Friday and 08.00 to 13.00 on Saturday and ask them to send you an application form.

If you need help to fill in the form you can phone the Future Pension Centre and ask an adviser to help you fill in the form over the phone.

If you have speech or hearing difficulties phone **0845 300 0169**.

Customers who are widowed or bereaved civil partners

Customers who are widowed or bereaved civil partners cannot get a forecast via the State Pension forecast e-service. However, they can request a forecast based on both their own and their late spouse's or civil partner's National Insurance record via the other three options.

If you are abroad, or are planning to go abroad within the near future, and are not within four months of State Pension age you can request a State Pension forecast by writing to HMRC, Charity Assets and Residence, Residency, Newcastle at the address on page 31. We will send you form CA3638 to fill in and return. Or you can go to www.hmrc.gov.uk/cnr/osc.htm

Benefits and pensions for widows, widowers and surviving civil partners

Bereavement benefits

If your husband, wife or civil partner has died you may be able to get help by claiming bereavement benefits.

Bereavement benefits are available to both men and women. For more information on bereavement benefits, please contact your local Jobcentre Plus office or go to

http://www.jobcentreplus.gov.uk/JCP/Customers/WorkingAgeBenefits/dev_007984.xml.html

We want to make sure that you and your family get the right help, at the right time, in the right way.

There are also other benefits which you might be entitled to.

Please contact your local Jobcentre Plus office or go to

<http://www.jobcentreplus.gov.uk/JCP/Customers/index.html>

You may also find leaflet *What to do after a death* is of help. Go to www.jobcentreplus.gov.uk/JCP/stellent/groups/jcp/documents/websitecontent/dev_016117.pdf

War pensions

War disablement pensions and war widow's or widower's pensions can usually be paid anywhere in the world and your right to a war pension does not depend on the payment of NICs.

If in the past you received a war widow's or widower's pension which was withdrawn when you remarried, that pension may be restored if you have become widowed again, divorced or legally separated.

If you are receiving a war pension and intend to live permanently abroad, you should inform the Veterans Agency as soon as possible at the following address:

The Veterans Agency

Norcross

Blackpool

FY5 3WP

Helpline **0800 169 2277**. If you are phoning from outside the UK dial the International Code then **44 1253 866 043**.

Social security benefits that do not depend on NICs

Your right to any of the benefits listed on pages 23 to 28 does not depend on your NICs record, but if you are getting any of these benefits in the UK, you must tell the office paying your benefit or your nearest Jobcentre Plus office before you leave the country.

You may be able to continue getting benefit abroad in some cases. If you are going to an EEA country or Switzerland or one of the countries where special arrangements have been made (see pages 2 and 3) you will need to go to www.direct.gov.uk for up-to-date information. The rules below apply if you are going to any other part of the world.

Attendance Allowance

If you are moving permanently to a country outside the EEA, Switzerland, Isle of Man or the Channel Islands, you will no longer be entitled to Attendance Allowance. If you are going abroad temporarily for less than 26 weeks, you can continue getting Attendance Allowance. This period can be longer if the purpose of your visit is to get medical treatment for your disability. For more information go to www.direct.gov.uk/disability

Disability Living Allowance

If you are moving permanently to a country outside the EEA, Switzerland, Isle of Man or the Channel Islands, you will no longer be entitled to Disability Living Allowance. If you are going abroad temporarily for less than 26 weeks, you can continue getting Disability Living Allowance. This period can be longer if the purpose of your visit is to get medical treatment for your disability. For more information go to www.direct.gov.uk/disability

Child Benefit

Child Benefit is money paid to you by the Government if you are bringing up a child or young person in the UK.

For more information or help, phone the Child Benefit Helpline on **0845 302 1444** or go to www.hmrc.gov.uk/childbenefit

Guardian's Allowance

Guardian's Allowance is a tax-free payment for people who are bringing up children whose parents have died. In certain circumstances you may qualify for Guardian's Allowance where only one parent has died.

For more information or help, phone the Child Benefit Helpline on **0845 302 1444** or go to www.hmrc.gov.uk/childbenefit

Working Tax Credit

Working Tax Credit is a payment to top up earnings or profits of low paid working people (whether employed or self-employed) including those who do not have children.

For more information or help phone the tax credits helpline on **0845 300 3900** or go to **www.hmrc.gov.uk**

Child Tax Credit

Child Tax Credit is money paid to you by the Government if you are living in the UK and bringing up a child or young person.

For more information or help phone the tax credits helpline on **0845 300 3900** or go to **www.hmrc.gov.uk**

Income-based Jobseeker's Allowance

For more information on income-based Jobseeker's Allowance ask at your nearest Jobcentre Plus office (in Northern Ireland, your nearest Social Security or Jobs and Benefits Office). Income-based Jobseeker's Allowance cannot be paid to you abroad except under special circumstances. Please tell your nearest office when you are going abroad. For more information go to **www.dsdni.gov.uk**

Income-related Employment and Support Allowance

Income-related Employment and Support Allowance cannot be paid to you abroad except under special circumstances. You must contact your nearest Jobcentre Plus office if you are going abroad (in Northern Ireland customers should contact the ESA Centre, James House, Cromac Avenue, Belfast) and they will be able to advise you whether or not you can continue to receive this benefit.

Industrial Injuries Disablement Benefits

The Industrial Injuries Scheme provides non-contributory no-fault benefits for disablement because of an accident at work, or because of one of over 70 prescribed diseases known to be a risk from certain jobs. The benefits payable under the scheme are described as Industrial Injuries Disablement Benefits (IIDB). Benefits are paid to employees who are liable to pay Income Tax under PAYE on wages, salaries or fees. They are not payable where the accident or disease was contracted during self-employment. If you are being paid an Industrial Injuries Benefit and you are going abroad you must tell the office which deals with your claim before you leave to check if this is affected.

Customers who live abroad and who have a query about IIDB should contact the International Pension Centre (IPC) in Newcastle on **+44 191 21 87650**. For further information about IPC go to **www.thepensionservice.gov.uk/ipc/home.asp** Information about Industrial Injuries Disablement Benefit can be found in *DWP - A guide to Industrial Injuries Disablement Benefits (DB1)* - April 2008.

Carer's Allowance

If you are moving permanently to a country outside the EEA, Switzerland, Isle of Man or the Channel Islands, you will no longer be entitled to Carer's Allowance. If you are going abroad temporarily for less than 4 weeks, you can continue getting Carer's Allowance. If you are going abroad temporarily with the disabled person you are caring for, you can continue getting Carer's Allowance for as long as their Disability Living Allowance, Attendance Allowance or Constant Attendance Allowance continues. For more information go to **www.direct.gov.uk/carers**

Income Support

Income Support cannot be paid to you abroad except under special circumstances. Please tell your nearest Jobcentre Plus office (in Northern Ireland your nearest Social Security or Jobs and Benefits office) when you are going abroad. They will be able to inform you whether or not you can continue to receive Income Support. For more information contact your Jobcentre Plus office (in Northern Ireland your nearest Social Security or Jobs and Benefits Office) or go to **www.jobcentreplus.gov.uk/JCP/Customers/WorkingAgeBenefits/007967.xml.html**

Increase of benefit for your dependants

If you are entitled to any benefit abroad, you may be entitled to an increase for an adult living with you abroad or in the UK. You can usually get an increase of benefit for a child if the child's absence abroad is temporary. This applies while you remain entitled to Child Benefit for the child.

How to claim benefit when you are abroad

If you think you are, or might be, eligible for any of the benefits explained in the non-contributory benefits section (pages 23 to 28), you should write to the DWP at the address on page 31 (in Northern Ireland the Department for Social Development on page 32). There are time limits, so claim as soon as possible or you may lose entitlement.

Payments based on employment and earnings

Statutory Maternity Pay and Maternity Allowance

There are two principle maternity payments available to women:

- Statutory Maternity Pay (SMP) from your employer, and
- Maternity Allowance (MA) from Jobcentre Plus.

You cannot get both at the same time. Both are paid for a maximum of 39 weeks.

To get SMP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before your expected week of childbirth and have average earnings at least equal to the lower earnings limit applicable to NICs. The amount of SMP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SMP. If you qualify for SMP and go abroad SMP will still be payable to you.

If you cannot get SMP you may get MA. MA is payable if you have been employed or self-employed in 26 out of the 66 weeks ending with the week before your expected week of childbirth. You must also have earnings averaging £30 a week. The amount of MA you get depends on your earnings. If you have paid Class 1 or Class 2 NICs while abroad these may help you get MA on your return to the UK.

For more information go to www.direct.gov.uk

If you are the wife of a serving member of HM Forces and MA cannot be paid to you in the country you are in, you may be able to claim an ex gratia payment from the Ministry of Defence through your husband's pay unit.

If you intend to go abroad and are getting MA you should tell your Jobcentre Plus office immediately.

Statutory Sick Pay

Statutory Sick Pay (SSP) is not payable for the first three days of sickness and can be paid up to a maximum of 28 weeks.

To get SSP from your employer you must have done some work under your contract of employment. You must also:

- be sick for four or more days in a row (including weekends and Bank Holidays), and
- have average earnings at or above the Lower Earnings Limit applicable to NICs.

If you are abroad and your employer is responsible for paying UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SSP.

Special rules apply if you work at sea, on an aircraft or in the European Economic Area.

SSP is a daily payment and is usually paid for the days that you would normally work.

If you qualify for SSP and go abroad SSP will still be payable to you provided you can prove that you are still sick.

Go to www.hmrc.gov.uk/leaflets/ssp.htm for more information.

Statutory Paternity Pay

Statutory Paternity Pay (SPP) can be paid for birth or adoption for up to 2 weeks.

To get SPP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before the expected week of childbirth or continuously for 26 weeks into the matching week in the case of adoption and have average earnings at least equal to the lower earnings limit applicable to NICs. In addition, you must continue to be employed by the same employer up to either the date the baby is born or the date the child is placed with the adopter. The amount of SPP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SPP. If you qualify for SPP and go abroad SPP will still be payable to you.

Go to www.direct.gov.uk/workandfamilies for more information.

Statutory Adoption Pay

Statutory Adoption Pay (SAP) can be paid for up to a maximum of 39 weeks.

To get SAP from your employer you must have been employed continuously by that employer for 26 weeks into the week that you receive notification that you have been matched with a child for adoption and have average earnings at least equal to the lower earnings limit applicable to NICs. The amount of SAP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SAP. If you qualify for SAP and go abroad SAP will still be payable to you.

Go to www.direct.gov.uk/workandfamilies for more information.

Cover for health care

This section of the leaflet covers health care in all overseas countries.

Health care when visiting another EEA country

If you are visiting a European Economic Area (EEA) country make sure you have a European Health Insurance Card (EHIC). The EHIC allows you to access state-provided health care in all EEA countries and Switzerland at a reduced cost or sometimes free of charge.

Everyone who is resident in the UK should have one and carry it with them when travelling abroad. Applying for the card is free and it is valid for up to five years.

The EHIC entitles you to treatment that becomes necessary during your trip but doesn't allow you to go abroad specifically to receive medical care. However, managing the symptoms of pre-existing or chronic conditions that arise while abroad is all covered by the EHIC, as is maternity care (except birth). In addition, renal dialysis and oxygen therapy are also covered although you need to make arrangements for these via your GP before travelling.

Your EHIC will allow you access to the same state-provided health care as a resident of the country you are visiting. However, many countries expect the patient to pay towards their treatment and even with an EHIC you might be expected to do the same.

The EHIC is not an alternative to travel insurance. It will not cover any private medical health care or the cost of things such as mountain rescue in ski resorts, repatriation to the UK or lost or stolen property.

For these reasons and others it is important to have both an EHIC and a valid private travel insurance policy. Some insurers insist you hold an EHIC and many will waive the excess if you have one.

For more detailed information go to www.dh.gov.uk/travellers

Note: Just like your passport the EHIC has an expiry date so check that it is valid before you travel. You can renew your EHIC up to six months prior to expiry by using either of the methods described below.

You can apply or renew for free:

- go to www.dh.gov.uk/travellers (delivery within seven days), or
- phone the EHIC applications line on **0845 606 2030** (delivery within ten days).

Health care when living, working or studying in another EEA country

If you intend to live and work in another EEA country (including Switzerland) go to www.dh.gov.uk/travellers for more information.

Health care when visiting a non-EEA country

The UK has health care arrangements with some countries outside the EEA.

If you are a visitor from the UK you may be able to get some free or subsidised emergency health care treatment in the following countries:

Australia, Barbados, Gibraltar, Isle of Man, New Zealand; the following republics of the former USSR; Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, Uzbekistan; Serbia, Montenegro, Croatia, Macedonia, Bosnia & Herzegovina; and the British Dependent Territories; Anguilla, British Virgin Islands, Falkland Islands, Montserrat, St Helena and Turks and Caicos Islands.

Health care when living or working in a non-EEA country

For information regarding health care in these countries go to www.dh.gov.uk/travellers before your departure.

If you are visiting a non-EEA country not listed above you cannot get free or reduced cost treatment, even in an emergency.

Health care is not always as comprehensive as in the UK and you may have to pay a proportion or all of the cost of treatment.

The expense of bringing someone back to the UK in cases of illness or death is never covered so make sure you have adequate private travel insurance wherever you are going.

If you are moving to one of the countries listed on page 3 to work or live, information about health care may be obtained at www.dh.gov.uk/travellers

Access to the National Health Service (NHS)

The NHS provides health care for people who reside in the United Kingdom. If you move abroad you are not automatically entitled to use the NHS free of charge regardless of having paid NICs and taxes in this country in the past.

If you are going abroad for three months or more you should inform your General Practitioner (GP) of both your departure date and proposed return date, if known, in order to avoid your records being withdrawn unnecessarily.

If you go to live abroad you will be able to get emergency treatment under the NHS at a GP's surgery or the Accident and Emergency Department of a hospital if you become ill or have an accident on a visit back here.

But if you come back specially to get hospital treatment or a check-up under the NHS for an existing illness, you will normally be charged the full costs unless you have been referred by your new country of residence and they have agreed to cover the costs.

If you return to live in the UK you will again be able to receive health care treatment under the NHS. You should register with a GP as soon as possible after you return. This will enable the GP to retrieve your records before you have need of their services and avoid your records being destroyed in error.

Useful addresses

For more information and advice

The information in this leaflet may not be detailed enough to answer all of your questions.

If you live (or were living) in the UK before going abroad and need help with an enquiry about UK NICs, or if you require a State Pension forecast (you won't need a State Pension forecast if you are within four months of retirement age) write to:

HMRC
Charity Assets and Residence
Residency, Newcastle
Benton Park View
Newcastle upon Tyne
NE98 1ZZ
England

For details of UK Income Tax while you are abroad write to:

HMRC
Charity Assets and Residence
Residency
St John's House
Merton Road
Liverpool
L75 1BB
England

If you are abroad and need help with an enquiry about benefits, write to:

Department for Work and Pensions
The Pension Service
International Pension Centre
Tyneview Park
Benton
Newcastle upon Tyne
NE98 1BA
England

If you live (or were living) in Northern Ireland and require benefits advice before going abroad, write to:

Department for Social Development
Network Support Branch
Overseas Benefits Unit
Level 5
Royston House
34 Upper Queen Street
Belfast
BT1 6FX
Northern Ireland

Helplines

For NICs enquiries phone the Charity Assets and Residence, Residency, helpline on **0845 915 4811**, or if you are phoning from outside the UK dial the International Code then **44 191 203 7010**.

Lines are open from 08.00 to 17.00, Monday to Friday.

You can also contact the International Pension Centre. Go to **www.thepensionerservice.gov.uk/ipc/home.asp**

Welsh language

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

If you are unhappy with our service

For information about our complaints procedures go to **www.hmrc.gov.uk/dealingwith/complain.htm**

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act, 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments or agencies and overseas tax and customs authorities. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

The information that you are going abroad may be passed by the Department for Work and Pensions (in Northern Ireland it is known as the Department for Social Development) to the Department of Health.

The National Health Service (NHS) provides health care for people who reside in the United Kingdom. If you do not normally live in this country you are not automatically entitled to use the NHS free of charge, regardless of having paid National Insurance contributions and taxes in this country in the past. The information provided to the Department of Health may result in you being deregistered from the NHS.

When you are going abroad for a limited period you may find it useful to inform your GP of both your departure and proposed return date, if known, in order to avoid your records being withdrawn unnecessarily. In any case, and especially if your medical records have not been held by your GP for your return, you should register with a doctor as soon as possible after your return. This will enable the GP to retrieve your records before you have need of their service and avoid your records being destroyed in error.

Special notes and advice for completion of application form CF83

Please read these notes while completing the application form CF83. If you do not complete the form fully it may have to be returned to you.

Question 6 If your full National Insurance number is not known, please answer questions 1, 2 and 4 and tell us your last three UK addresses on a separate sheet.

Question 8 If your overseas address is not yet known, please give a contact address.

Question 12 If, after reading pages 6 and 7, you are still unsure whether or not you are ordinarily resident, then please outline your circumstances on a separate sheet.

Question 18 If you have had more than one employer since leaving the UK, please supply a list, in date order, on a separate sheet of paper showing:

- names and addresses of your employers overseas
- the date each employment started and ended
- the country you were working in
- names and addresses of any UK employers between overseas employment
- the date each UK employment started and ended
- the dates of paid or unpaid leave in the UK or overseas
- the names and dates of any benefit you claimed in the UK between overseas employment

If you are not sure whether you are or will be employed by an **overseas government or international organisation** (such as the United Nations High Commission for Refugees), you should ask your employer before giving an answer.

Question 19 If you are a Volunteer Development worker send the completed form to your recruiting organisation who will act as your agent in paying your NICs.

Declaration You must complete the Declaration. You should note that the application form must be signed by you. If someone else signs the form on your behalf, it will be returned for your signature.

Instruction to your bank or building society to pay by Direct Debit Please enter your National Insurance number in the nine boxes under *Reference*.

How to complete this form

- Please read the leaflet NI38 *Social Security abroad* and the notes on pages 34 and 35 before you complete this form.
- Use capital letters, enter dates as DD MM YYYY or tick the right boxes and use black ballpoint pen.
- Read, then sign and date the declaration at Part 7 before you send the completed form to us, or we will have to return it to you.

<h4 style="text-align: center; margin: 0;">1 About you</h4> <p>1 Your full name (including your title, Mr, Mrs, Miss, Ms)</p> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <p>2 Date of birth</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>3 Your UK address</p> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; 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height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <p>5 Are you divorced, widowed, has your civil partnership been dissolved or are you a surviving civil partner?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', on what date?</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>6 Your National Insurance number (NI no.)</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; 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height: 20px;" type="text"/> <p>9 While you are abroad, which address would you prefer us to use to contact you?</p> <p>UK <input type="checkbox"/> Abroad <input type="checkbox"/></p> <p>10 On what date did or will you leave the UK?</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>11 How long do you intend to stay abroad?</p> <input style="width: 100%; height: 20px;" type="text"/> <p>12 Are you ordinarily resident in the UK? <i>Please make sure you read the section on ordinary residence on pages 6 and 7 in leaflet NI38 before you answer this question</i></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <h4 style="text-align: center; margin: 0;">3 Employment</h4> <p>13 Before leaving the UK were you</p> <p>a) employed? <input type="checkbox"/> Go to questions 14 and 15</p> <p>b) self-employed? <input type="checkbox"/> Go to question 16</p> <p>c) unemployed? <input type="checkbox"/> Go to question 17</p> <p>d) not employed? <input type="checkbox"/> Go to question 18</p> <p style="text-align: right; font-size: small;">Please turn over</p>								

Do not detach

Instruction to your Bank or Building Society to pay by Direct Debit

 <p>Once completed send to: HMRC, Charity, Assets and Residence, Benton Park View, Newcastle upon Tyne, NE98 1ZZ, England.</p> <p>Name(s) of Account Holder(s)</p> <input style="width: 100%; height: 20px;" type="text"/> <p>Bank/Building Society Account Number</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>Branch Sort Code</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>Name and full postal address of your Bank or Building Society</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%; border: none;">To: The Manager</td> <td style="width: 40%; border: none; text-align: right;">Bank/Building Society</td> </tr> <tr> <td colspan="2" style="border: none;">Address</td> </tr> <tr> <td colspan="2" style="border: none;"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="2" style="border: none;"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="2" style="border: none;">Postcode</td> </tr> <tr> <td colspan="2" style="border: none;"><input style="width: 100%; height: 20px;" type="text"/></td> </tr> </table>															To: The Manager	Bank/Building Society	Address		<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>		Postcode		<input style="width: 100%; height: 20px;" type="text"/>		 <p>Service User Number</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">9</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">9</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">1</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">1</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">3</td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">3</td> </tr> </table> <p>Reference</p> <table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>Instruction to your Bank or Building Society</p> <p>Please pay HM Revenue & Customs (HMRC) Direct Debits from the account detailed in this Instruction, subject to the safeguards assured by The Direct Debit Guarantee. I understand that this Instruction may remain with HM Revenue & Customs and, if so, details will be passed electronically to my Bank/Building Society.</p> <p>Signature</p> <input style="width: 100%; height: 40px;" type="text"/> <p>Date</p> <input style="width: 100%; height: 20px;" type="text"/>	9	9	1	1	3	3								
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Banks and building societies may not accept Direct Debit Instructions for some types of account.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

Customer Information Team

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