



Inland
Revenue

Social Security abroad

National Insurance contributions
Social Security benefits
Health care in certain overseas countries



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Introduction

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

Some people employed abroad **have** to pay UK NI contributions. 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 NI contributions, 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, there are other leaflets you should read. See pages 5-6 for details
- 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 the Inland Revenue's Centre for Non-Residents (Newcastle). Their address can be found on page 7.

Data Protection

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification made to the Data Protection Commissioner, 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 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

The information that you are going abroad will be passed by the social security office, now part of the Department for Work and Pensions, and in Northern Ireland it is known as Department for Social Development to the Department of Health and could eventually lead to the destruction of your medical records. The paragraphs below set out how the information passes, and what steps you can take to avoid the destruction of your medical records.

Where you are going abroad for a limited period and plan to return to your current locality you may find it useful to inform your GP of both your departure and proposed return date, 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 would enable the GP to retrieve your records before you have need of her/his service, and avoid your records being destroyed in error.

Information about European Economic Area and Reciprocal Agreement countries

European Economic Area (EEA)

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

The EEA countries are:

Austria	Belgium	Denmark	Finland
France	Germany	Greece	Iceland
Italy	Liechtenstein	Luxembourg	The Netherlands
Norway	Portugal	Republic of Ireland	Spain
Sweden	Switzerland	United Kingdom (including Gibraltar but not the Channel Islands or the Isle of Man)	

On 1 May 2004 ten new countries joined the European Union (EU). The additional countries applying the EC Regulations are Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia and Slovenia.

If you are going to a country covered by the European Community Social Security rules, contact the appropriate address on page 7 for advice. Say how long you intend to stay and, if you are going to work, who your employer is.

For further information see leaflet SA 29 which explains the extent of the EC Social Security legislation, benefits and health care provision.

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 on the next page, write to the address shown on the top of page 7 and ask for the leaflet shown. The leaflet will tell you how the arrangements in that country differ from those in this leaflet.

Country	Leaflet	Country	Leaflet
Barbados	SA 43	Korea	CA90*
Bermuda	SA 23	Malta	SA 11***
Canada	SA 20*	Mauritius	SA 38
Cyprus	SA 12***	New Zealand	SA 8
Israel	SA 14	Philippines	SA 42
Jamaica	SA 27	Turkey	SA 22
Japan	CA91*	USA	SA 33
Jersey and Guernsey	SA 4	Yugoslavia	SA 17**

*A Double Contributions Convention (DCC) exists for Canada, the Republic of Korea and also Japan. A DCC only covers social security contribution liability and does not include benefits.

** Leaflet SA 17 applies to the Federal Republic of Yugoslavia (Serbia and Montenegro), Bosnia-Herzegovina, Croatia, Slovenia*** and the former Yugoslav Republic of Macedonia.

*** From 1 May 2004 Cyprus, Malta and Slovenia joined the EU and will apply EC Regulations.

The above SA leaflets can be found on the DWP website:
www.dwp.gov.uk/lifeevent/benefits/social_security_agreements.asp

What to do next

If, after reading this leaflet, you decide that you want to pay NI contributions while you are abroad, you should fill in and return form CF 83 at the back of this leaflet.

We will deal with your application and write back to you with advice and further information as necessary.

If you need help

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

If you need help, you should visit your nearest Inland Revenue (National Insurance Contributions) office well before you leave the country.

If you live (or were living) in the UK or Northern Ireland before going abroad and need help with an enquiry about UK NI contributions, or if you require a State Pension forecast (you will not need a State Pension forecast if you are within four months of retirement age) you should write to:

Inland Revenue
Centre for Non-Residents (Newcastle)
Benton Park View
Newcastle upon Tyne
NE98 1ZZ
England

For details of UK income tax while you are abroad you should write to:

Inland Revenue
Centre for Non-Residents
St John's House
Merton Road
Bootle
Merseyside
L69 9BB
England

Helplines

For NI contributions enquiries only you can also ring the Centre for Non-Residents (Newcastle) Helpline on **0845 9 154 811**, (calls will be charged at local rates) or if you are phoning from outside the UK dial the International Code then **44 191 225 4811**.

For income tax enquiries you can ring the Centre for Non-Residents Helpline on **0845 070040** (calls will be charged at local rates) or if you are phoning from outside the UK dial the International Code then **44 151 210 2222**.

If you are abroad and need help with an enquiry about **benefits**, you should contact:

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

You can also ring the International Pension Centre on **0191 21 87777** or if you are phoning from outside the UK dial the International Code then **44 191 218 7777** or email typ-ipc-customer-care@thepensionservice.gsi.gov.uk

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

Department for Social Development
Operational Support Division
Overseas Benefits Unit
Block 2
Castle Buildings
Stormont
Belfast
BT4 3SP
Northern Ireland

National Insurance contributions

National Insurance helps to pay for some social security benefits, including State Pensions. There are six classes of NI contributions. The class you pay in the UK depends on whether you are employed, self-employed or can pay voluntary NI contributions.

Class 1

You must pay these if you work for an employer and your earnings are at, or above the Lower Earnings Limit. The amount you pay depends on what you earn, (up to a maximum NI contribution an employee can pay). Your NI contribution is deducted from your wages. Your employer also has to pay NI contributions for all employees who earn at, or above a set limit.

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 the Inland Revenue for tax.

Class 2

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 NI contributions by quarterly bill, or by Direct Debit which allows you to pay NI contributions 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 NI contributions. You pay them like Class 2 NI contributions, or as a lump sum at the end of the tax year.

Class 4

Class 4 NI contributions 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 NI contributions. They are collected with income tax, and do not count towards benefits.

How much you pay

The amounts charged normally change at the beginning of each tax year (6 April). Details are given in leaflet GL 23 *Social security benefit rates*. You can get this from your jobcentre plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/publications/dwp/2004/gl23_apr.pdf

Summary of NI contribution classes and UK benefits

The class of NI contributions you pay affects the benefits you can get. The table on the next page shows which NI contributions count for which benefit.

Benefit	Class 1	Class 2	Class 3
Maternity Allowance	Yes	Yes	No
Contributions Based Jobseeker's Allowance	Yes	No	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 do not have to pay any NI contributions to get them – but you must meet the rules that apply to them. For details of non-contributory benefits, see pages 25-30.

From April 2000 benefits for widows and widowers are dependant on your late spouse's Class 1, 2 or 3 NI contributions.

Basic State Pension can also be based partly or wholly on the husband's NI record if this increases the value of your entitlement. From April 2010 basic State Pension can be based on the NI record of either partner, whichever reaches State Pension age first.

If you are divorced and have not married again, you may be able to claim benefits based on your former spouse's NI contributions.

If you are employed abroad

When you must pay Class 1 NI contributions

When you are employed abroad Class 1 NI contributions 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' (see page 11) in the UK, and
- immediately before starting the employment abroad you were resident in the UK.

Ordinarily residence

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.	Continued ordinary residence. The more frequent or the longer the returns, the stronger the indication that you are.
Visits to your family who have remained at your home in the UK, or holidays spent at your home in the UK.	Ordinarily resident.
Visits in connection with the overseas work, eg for briefing or training or to make a report.	Not such a strong indication that you are ordinarily resident.
Partner and/or children are with you during your overseas employment.	Not ordinarily resident, 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.
Your home in the UK is available for your use on your return.	Ordinarily resident, but if your house has been rented on a long let it is not a strong indication of ordinary residence.
You have lived in the UK for a substantial period.	The longer the period, the stronger the indication that you are 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.

The Inland Revenue's Centre for Non-Residents (Newcastle) will consider the circumstances of individual cases if you have any doubts about whether you are ordinarily resident or not. Contact the Inland Revenue National Insurance Centre for Non-Residents (Newcastle) at the address shown on page 7, giving as much information as possible based on the guidelines on page 11 and above.

Class 1 NI contributions 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 the Inland Revenue 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 NI contributions because of their legal position in this country. If this is the case, you become liable to pay your own Class 1 NI contributions if your employer has a place of business in the UK.

If you do **not** pay these Class 1 NI contributions for the first 52 weeks of your employment abroad, you cannot pay Class 2 or Class 3 NI contributions 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 10.

Payment of Class 1 NI contributions during your first 52 weeks abroad can help you to satisfy the contribution conditions for Contributions Based Jobseeker's Allowance, Incapacity Benefit or Maternity Allowance on 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 NI contributions, write to the inland Revenue's Centre for Non-Residents (Newcastle) at the address shown on page 7.

After the first 52 weeks you may wish to pay either Class 2 or Class 3 NI contributions 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.

From 6 April 2000, Class 2 NI contributions are less expensive than Class 3 NI contributions.

Paying NI contributions while you are abroad

Class 2 NI contributions

You may choose to pay Class 2 NI contributions to help you qualify for 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 NI contributions if you are employed or self-employed abroad. You cannot pay Class 2 NI contributions for any period that you are liable to pay Class 1 NI contributions.

You can pay them 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 NI contributions 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 NI contributions for three years or more (this will be checked when you ask to pay Class 2 NI contributions), and
- you were an employed or self-employed earner immediately before you went abroad, or
- you would normally be employed or self-employed, but were unemployed immediately before you went abroad.

If you want to pay Class 2 NI contributions while you are abroad, fill in and return application form CF 83 at the back of this leaflet.

If you are liable for Class 1 NI contributions do not apply to pay Class 2 NI contributions until your UK liability has ended.

Please note, when filling in form CF83, if you are self employed abroad we may ask for proof of your self-employment.

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

Class 3 NI contributions

You can pay voluntary Class 3 NI contributions to protect your right to State Pension and, if you are married, your spouse'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 Incapacity Benefit or Maternity Allowance.

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

You can pay Class 3 NI contributions abroad:

- if you have paid Class 1 NI contributions 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 NI contributions 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 NI contributions for three years or more (this will be checked when you ask to pay Class 3 NI contributions).

If you want to pay Class 3 NI contributions while you are abroad, fill in and return the application form CF 83 at the back of this leaflet.

If you are liable for Class 1 NI contributions do not apply to pay voluntary Class 3 NI contributions until your UK liability has ended.

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

Deciding whether to pay voluntary NI contributions

You can generally choose to pay Class 2 or Class 3 NI contributions 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 NI contributions you wish to pay.

For entitlement to pensions you must pay 52 voluntary NI contributions 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 NI contributions, or received credits for any part of a tax year, the number of Class 2 or Class 3 NI contributions you may need to pay can only be calculated after the end of that tax year, and after the Class 1 NI contributions/credits have been recorded on your National Insurance account. A notice of any deficiency in your NI contribution record may be issued some 18 months after the end of the tax year to the 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 NI contributions for the year you left the UK. (See page 16 for the time limits and penalties for late payment.)

If you can pay either Class 2 or Class 3 NI contributions, 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 NI contributions if you are not working.

From 6 April 2000 paying Class 2 NI contributions are less expensive than Class 3, and they can help you satisfy the contribution conditions to qualify for 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 NI contributions should be paid by the due date, that 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 NI contributions 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. This means that Class 2 NI contributions for the 2004-2005 tax year must be paid by 5 April 2006, otherwise the amount you have to pay may increase. The later you pay the NI contributions, the more you might have to pay.

If Class 3 NI contributions 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. This means that Class 3 NI contributions for the 2004-2005 tax year must be paid by 5 April 2007, otherwise the amount you have to pay may increase. The later you pay the NI contributions, the more you might have to pay.

Payment of Class 2 or Class 3 NI contributions **cannot normally be made after the end of the sixth tax year following the one in which they were due.**

For more information about late payments of Class 2 and Class 3 NI contributions see leaflet CA 07 *National Insurance contributions – unpaid and late paid contributions*.

How much do you pay?

The UK NI contribution rates are the same abroad as in the UK. Leaflet GL 23 *Social security benefit rates* tells you the latest rates.

How to pay voluntary NI contributions abroad

You can choose to pay Class 2 or Class 3 NI contributions by:

Direct Debit allows you to pay NI contributions 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 Inland Revenue's Centre for Non-Residents (Newcastle) receive a Direct Debit request from you, and continues until you tell your bank or building society to stop payment.

If the NI contribution rate changes (which usually happens every April) the new amount will be debited from your account. The Inland Revenue National Insurance Contributions Office will tell you of the change. Any Direct Debit arrangement will conform strictly to the terms of the instruction on the Direct Debit form you sign. If a mistake is made and you pay the wrong amount, the Inland Revenue National Insurance Contributions Office will have given your bank or building society an indemnity so that you can get an immediate refund.

If you wish to pay in this way, tick the box on form CF 83 at the back of this leaflet, fill in the special Direct Debit Instruction form (at the bottom of form CF83) and return it to the Inland Revenue's Centre for Non-Residents (Newcastle) at the address on page 7.

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.

Please make sure you have sufficient funds to cover the amount to be collected.

Note Banks and Building Societies may not accept Direct Debit Instructions for some types of account.



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, HM Revenue & Customs will notify you 10 working days in advance of your account being debited or as otherwise agreed.
- If an error is made by HM Revenue & Customs 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.

Annual payment this allows you to pay NI contributions for a complete tax year once a year in arrears direct to the Inland Revenue National Insurance Contributions Office (at the address on page 7). If you would rather pay in this way, tick the box on form CF 83 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.

Payments by an agent you can get someone in the UK to pay your NI contributions for you. If you wish to do this, tick the box on form CF 83 at the back of this leaflet and give your agent's name and address. Your agent can pay your NI contributions by Direct Debit or annual payment. Ask your agent to wait until they receive a letter from the Inland Revenue's Centre for Non-Residents (Newcastle) before paying your NI contributions.

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 (Volunteer Development Workers Class 2) at the special Class 2 rate for Volunteer Development Workers NI contributions. These NI contributions may help you satisfy the contributions conditions for Contributions Based Jobseeker's Allowance, Incapacity and Maternity Benefit and give you cover for industrial injury or disablement suffered during your employment abroad when you return to the UK.

You may pay Volunteer Development Class 2 NI contributions if:

- you are 'ordinarily resident' in the UK (see page 11 for what this means), and
- your recruiting organisation is approved for these purposes by the Board of the Inland Revenue, and
- the country where you are working is recognised as a developing country by the Board of the Inland Revenue.

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

How to pay Volunteer Development Workers Class 2 NI contributions abroad

Fill in form CF 83 at the back of this leaflet and send it to your recruiting organisation who will act as your agent in paying your NI contributions.

If you are paying Class 2 or Class 3 NI contributions now

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

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

Tell them when you are going abroad and your overseas address.

If you want to pay Class 2 or Class 3 NI contributions while you are abroad, fill in and return application form CF 83 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 NI contributions 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, Jobcentre Plus or social security office (Social Security office in Northern Ireland), or send in sick notes (also known as medical certificates) to your nearest Jobcentre, Jobcentre Plus or social security office 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 from April 2003 or, Statutory Adoption Pay
- taking a course of approved training (for more details see leaflet CA 12 *Training for further employment and your National Insurance record*)

- 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
- in receipt of a compensatory payment such as a Payment in Lieu of Notice (PILON), or a Payment in Lieu of Remuneration (PILOR)
- a man aged 60 or over (credits can be issued automatically), but this will not apply to any tax year during which you are abroad for more than 182 days.

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 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 Class 3 NI contributions for the period they were abroad if they want that tax year to count for pension purposes.

If you get Incapacity Benefit or Carer's Allowance from the UK while you are abroad, you may be awarded credits instead of paying NI contributions.

Home Responsibilities Protection

If your opportunity to work is limited because you are looking after a child or a sick or disabled person, Home Responsibilities Protection can make it easier to get a basic Retirement Pension. See form CF 411 *How to protect your State Pension if you are looking after someone at home.*

Home Responsibilities Protection will apply to you abroad if you meet the same rules as for people in the UK.

Additional information

If you marry while you are abroad and you have been paying any class of NI contribution, write to the Inland Revenue's Centre for Non-Residents (Newcastle). The address can be found on page 7. 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 married, you may be able to use the NI record of your spouse to increase your State Pension if your own record is not good enough. For further information on all State Pension issues see leaflet NP 46 *A guide to State Pensions*.

Some married women and widows pay reduced rate NI contributions because in the past they made a married women's reduced rate election, ie had chosen to pay Class 1 NI contributions at a reduced rate. Until they cancel that election, they cannot pay Class 3 NI contributions, claim credits, have Home Responsibilities Protection, or claim the benefits listed on page 10, unless they first choose to revoke their married women's election. The same rules apply abroad as at home. See leaflets CA 13 *National Insurance contributions for women with reduced elections* or CA 09 *National Insurance contributions for widows or widowers*.

Social security benefits that depend on your National Insurance contributions

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. There is a list of these leaflets on page 34.

What NI contributions are needed?

To qualify for most of the benefits mentioned in this section, you need to have NI contributions 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 2004, the relevant tax years would be 6 April 2001 to 5 April 2002 and 6 April 2002 to 5 April 2003. The relevant tax years for State Pension and bereavement benefits are different.

Because Class 1 NI contributions are based on earnings, you cannot just count the number of weeks you have paid. NI contributions rules are based on the number of weeks NI contributions 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' NI contributions to have reached the right amount. The weekly Lower Earnings Limit in the 2004-2005 tax year is £79.00.

For the following benefits, we detail the amounts and type of NI contributions you need to have paid (this should help you decide if you need to pay voluntary NI contributions 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 NI contributions 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, Jobcentre or social security office immediately to check if your benefit is affected. For more information see leaflet IB1 *Introduction to Incapacity Benefit*. You can get this from your nearest Jobcentre, Jobcentre Plus or social security office or from the DWP website at www.dwp.gov.uk/advisers/ifpa/techguides/2004/ib1_apr.pdf

Contribution Based Jobseeker's Allowance

For more information on Contribution Based Jobseeker's Allowance ask at your nearest Jobcentre Plus, Jobcentre or social security office (in Northern Ireland, you nearest Social Security office). For more information see leaflet GL29 *Going abroad and social security benefits*, and GL28 *Coming from abroad and social security benefits*. You can get these leaflets from your nearest Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/resourcecentre/social_fund.asp

Maternity benefits

There are two principal kinds of maternity benefits available to women under the social security scheme:

- Statutory Maternity Pay (SMP) from your employer, and
- Maternity Allowance (MA) from the DWP.

You cannot get both at the same time. SMP is a weekly payment that you may be able to get from your employer. The amount of SMP you get depends on how much you earn. SMP can be paid for up to 26 weeks. If you cannot get SMP, you may be able to get up to 26 weeks MA. For more information see leaflet NI17A *A guide to Maternity Benefits*. You can get this from your nearest Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/advisers/ifpa/techguides/2004/ni17a_apr.pdf

If you are the wife of a serving member of HM Forces and you cannot receive MA abroad you may be able to claim an ex-gratia payment from the Ministry of Defence through your husband's pay unit. For more information see leaflet GL26 *Service Families*. You can get this from your nearest Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/publications/dwp/2004/gl26_oct.pdf

If you intend to go abroad you should tell your nearest Jobcentre, Jobcentre Plus or social security office, (in Northern Ireland, your nearest Social Security office).

Pensions

If you move abroad to work before you reach State Pension age, you may 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 one).

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 a EEA country (including Switzerland), or a country that the UK has an agreement with that allows for these increases (known as 'upratings'). For more information on which countries these are, and how UK State Pensions are paid to people abroad, see leaflet GL29 *Going abroad and social security benefits*. If you have just come to the UK, or are returning after a period abroad, the rules for some benefits are different, even if you are a UK national. To find out more see leaflet GL28 *Coming from abroad and social security benefits*. You can get these from your nearest Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/resourcecentre/social_fund.asp. You can also visit The Pension Service website at www.thepensionservice.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.

Retirement Pension forecast

You can ask for a forecast of what pension you can expect to get when you reach State Pension age. The pension forecast will tell you what your pension is currently, and whether or not it can be improved.

You will not need a pension forecast if you are within four months of State Pension age.

If you are abroad, or are planning to go abroad within the near future, and not within four months of State Pension age you should write to the Inland Revenue's Centre for Non-Residents (Newcastle) at the address on page 7. We will send you form CA3638 to fill in and return. Or you can download this from our website on www.inlandrevenue.gov.uk/cnr/osc.htm#6

Benefits and pensions for widows or widowers

Bereavement benefits

If you have been widowed there are some special kinds of help and benefits you may be able to get, as well as help and benefits which are available to anyone else. We want to make sure you and your family get the right help, at the right time, in the right way. A new system of bereavement benefits for men and women were introduced in April 2001. The new system will not affect women who were already getting benefits under the previous scheme as long as they continue to qualify under the rules. For more information see leaflet GL14 *Widowed?* You can get this from your Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/publications/dwp/2003/gl14_oct.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 NI contributions.

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 in receipt of 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 National Insurance contributions

Your right to any of the benefits listed on pages 25-30 does not depend on your NI record, but if you are getting any of these benefits in the UK, you must tell your nearest DWP 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 one of the countries where special arrangements have been made (see pages 5-6) you will need to look at the individual leaflets mentioned. The rules below apply if you are going to any other part of the world.

Attendance Allowance

If you are aged 65 or over and need help with personal care because of an illness or disability, you could be entitled to Attendance Allowance. Attendance Allowance does not normally need a medical examination and is not affected by any savings that you have, nor usually by any money that you have coming in. It is tax free and not based on NI contributions. For more information see leaflet DS702 *Attendance Allowance*. You can get this from your nearest Jobcentre Plus, Jobcentre or social security office.

Disability Living Allowance

Disability Living Allowance is a tax-free benefit for adults and children with a severe disability who need help with getting around, or help with personal care, or help with both of these. Getting Disability Living Allowance does not normally need a medical examination and is not affected by any savings that you have, nor usually by any money that you have coming in. For more information see leaflet DS704 *Disability Living Allowance*. You can get this from your nearest Jobcentre Plus, Jobcentre or social security office.

Child Benefit

If you, or your child go abroad for a temporary period, and you are already getting Child Benefit, it can be paid for the first eight weeks of absence from the UK.

If you remain in the UK but your child goes abroad solely for educational or medical purposes, you may get benefit for the first 12 weeks of absence from the UK.

However, if your child is absent for the above reasons in an EEA country there is no restriction on the length of time Child Benefit can be paid.

Child Benefit may be payable if your temporary absence abroad is solely for reasons of employment, and at least half your earnings in that tax year are subject to UK income tax.

If you, or your child, are going abroad permanently, your Child Benefit will normally stop from the date of departure.

If you, or your child, or both of you are going abroad for more than eight weeks, or permanently, you must tell the Child Benefit Centre office and send back your order book if you have one. The address to write to is

Child Benefit Centre
PO Box 1
Newcastle upon Tyne
NE88 1AA

or in Northern Ireland

Department for Social Development
Child Benefit Office
Windsor House
9-15 Bedford Street
Belfast
BT2 7UW

For more information see leaflet CH 6 *Child Benefit for people leaving Britain*, which you can get from your nearest DWP office. The leaflet includes a form which you can use to tell the Child Benefit Centre you are going abroad.

Guardian's Allowance

This weekly tax-free allowance may be paid in addition to Child Benefit if you are looking after a child who has lost both parents or, in certain circumstances, where only one of the child's parents has died. Guardian's Allowance can only be paid if you are also getting Child Benefit for the same child (please refer to the section on Child Benefit on page 26). For more information see leaflet CB1(NI) *A guide to Child Benefit and Guardian's Allowance* which you can get from the Child Benefit Centre or your nearest DWP office. If you are going abroad, form CH181 should be requested from the Child Benefit Centre.

Working Tax Credit and Child Tax Credit

Working Tax Credit (WTC) and Child Tax Credit (CTC) have now replaced Working Families' Tax Credit and Disabled Person's Tax Credit. You may be entitled to both or just one of the tax credits.

WTC is a payment to top up earnings of working people on low incomes, including those who do not have children. There are extra amounts for working families' when someone has a disability. It is available to employees and self-employed people, and includes support for the costs of qualifying childcare.

If you are working and are responsible for a child or young person, you can claim WTC if:

- you are aged 16 or over, and
- work at least 16 hours a week.

If you are not responsible for a child or young person, you can claim WTC if:

- you are aged 25 or over and work at least 30 hours a week, or
- you are aged 16 or over and work at least 16 hours a week, have a disability that puts you at a disadvantage in getting a job and you satisfy either the 'Qualifying Benefit' test or the special Fast-Track rules, or
- you or your partner are aged 50 or more, work at least 16 hours a week and are returning to work after time spent on a qualifying out-of-work benefit.

The detailed rules that apply to people with disabilities and people aged 50 or more returning to work after a period on benefits, are explained in the notes that are issued with the claim form.

WTC is paid by the employer, or by the Inland Revenue if you are self-employed. The child care element of WTC will be paid direct by the Inland Revenue to the person in the family mainly responsible for looking after the children. In addition he or she maybe entitled to CTC.

The amount of WTC you receive will be based on your circumstances. For example, how many hours you normally work, and your income (or joint income, if you are part of a couple).

CTC is a payment to support families with children.

You can claim CTC if you are responsible for one child (or young person) or more. You do not have to be working to claim.

CTC will provide support for

- a child until 1 September following his or her 16th birthday, or
- a young person up to the age of 19 who
 - is in full time education, up to and including 'A' levels, NVQ Level 3 or Scottish Highers
 - has left full time education but does not have a job or training place and has registered with the Careers Service or Connexions Service (Connexions Service does not apply in Scotland or Northern Ireland), for a limited period

provided that the child or young person

- is not claiming Income Support or Tax Credits in his or her own right
- is not serving a custodial sentence of four months or more imposed by a court.

Income Based Jobseeker's Allowance

For more information on Income Based Jobseeker's Allowance ask at your nearest Jobcentre Plus, Jobcentre or social security office (in Northern Ireland, your nearest Social Security 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. They will be able to inform you whether or not you can continue to receive Income Based Jobseeker's Allowance. For more information see leaflet GL29 *Going abroad and social security benefits*, and GL28 *Coming from abroad and social security benefits*. You can get these from your nearest Jobcentre Plus, Jobcentre or social security office, or from the DWP website at www.dwp.gov.uk/resourcecentre/social_fund.asp

Industrial Injuries 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 sometimes described as Industrial Injuries Benefits (IIB). Benefits are paid to employees who are liable to pay income tax under Schedule E on wages, salaries or fees. For more information see leaflet DB1 *A guide to Industrial injuries Disablement Benefits*. You can get this from your nearest Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/advisers/ifpa/techguides/2004/db1_apr.pdf

Carer's Allowance

Carer's Allowance (formerly called Invalid Care Allowance) is a taxable benefit for informal carers. For more information see leaflet SD4 *Caring for someone?* You can get this from your nearest Jobcentre Plus, Jobcentre or social security office or from the DWP website at www.dwp.gov.uk/publications/dwp/2004/sd4_apr.pdf

Statutory Sick Pay

If you work abroad for a UK employer and you are paying Class 1 contributions you may be able to get Statutory Sick Pay from your employer. For further information see leaflet CA86 *Employee's Guide to Statutory Sick Pay*.

Statutory Maternity Pay

If you work abroad for a UK employer, you may be able to get Statutory Maternity Pay. For more information, contact your nearest Inland Revenue (National Insurance Contributions) office.

Increase of benefit for your dependents

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 25-30), you should write to the DWP at the address on page 7 or, in Northern Ireland, to the Department for Social Development at the address shown under each benefit. There are time limits, so claim as soon as possible or you may lose entitlement.

Cover for health care

This section of the leaflet covers health care in all overseas countries. If you are visiting an EEA country, please read the Leaflet T 6 *Health Advice for Travellers* before your departure. If you intend to live and work in another EEA country, please read leaflet SA 29 *Your social security insurance, benefits and healthcare rights in the European Economic Area* which explains the extent of the EC Social Security legislation, benefits and health care provision.

If you are visiting any of the Reciprocal Agreement countries listed on page 6, then you should consult the leaflet T 6 before your departure. If you are moving to one of these countries to work or live, information about health care may be contained in one of the corresponding leaflets listed on page 6.

These leaflets are available from the address shown on page 7.
The leaflet T 6 is also available from your local Post Office.

Note You cannot get back from the UK National Health Service money you have paid for medical treatment abroad. See leaflet T 6 if you had to pay for treatment while visiting another EEA country (see page 5) and could not get a refund there.

Agreements with non EEA countries

The UK has health care arrangements with some countries (see below and page 32).

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

Australia, Barbados, some of the British Dependent Territories (Anguilla, British Virgin Islands, Falkland Islands, Montserrat, St Helena, Turks and Caicos Islands), Bulgaria, Channel Islands, Gibraltar, Isle of Man, New Zealand, Romania, the following republics of the former USSR (Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kirgizstan, Moldova, Russia, Tajikstan, Turkmenistan, Ukraine, Uzbekistan), and the former Yugoslavia (ie. Serbia and Montenegro), and the successor states of Croatia, Bosnia and Macedonia. See leaflet T 6 *Health Advice for Travellers*.

If you are resident in the UK but you are not a national of the EEA and you are not a stateless person or a refugee, you may still be able to get some free or reduced cost health care if you visit Iceland or Sweden. You will need to provide proof of UK residence (eg NHS medical card or a UK driving licence).

If you want general information about health care in countries outside the EEA, you should write to:

Department of Health
International Branch
Room 542A
Richmond House
79 Whitehall
London
SW1A 2NS

Other countries

If you are visiting a country not listed in the two sections above, you cannot get free or reduced cost treatment, even in an emergency. You are strongly advised to take out private travel insurance. Health care abroad can be very expensive if you are not insured.

Repatriation costs

Even in the countries listed on page 31, cover is not always as comprehensive as in the UK, and you may have to pay a proportion of the cost. The expense of bringing someone back to the UK in cases of illness or death is never covered. Make sure you have adequate insurance wherever you are going. Ask your travel agent, insurance company or broker.

Your National Health Service medical card

If you are going abroad for three months or more, please send your National Health Service (NHS) medical card, and your family's cards, to your Health Authority. If you live in Scotland send the card to your Area Health Board. In Northern Ireland, send it to the Central Services Agency. Their address is on the card, or you can give it to the immigration officer as you leave the UK.

Leaflet T 6 outlines countries where it may be necessary to produce your NHS card to obtain health care under a reciprocal agreement. You should therefore read pages 31-33 in advance of your departure. If you are visiting one of these countries for longer than three months, take your NHS medical card with you.

If you have lost your NHS medical card, please tell your Health Authority, Area Health Board, or the Central Services Agency:

- your name
- your address
- your date of birth
- the name and address of your doctor
- your National Health Service number, if you know it
- when you are going to leave the UK.

You can get their address from the business numbers section of the phone book or from the Post Office.

Health care treatment on return to the UK

If you return to live in the UK, you will again be able to receive health care treatment under the NHS. If you handed in your NHS medical card when you went abroad, you will get another one when you register with a doctor in the UK.

If you go to live in an EEA country or a non-EEA country and are covered by a health agreement between the UK and that country, you will be able to get emergency treatment under the NHS if you become ill 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 under a health agreement. Visitors from other countries (including British Citizens) who need treatment for an emergency condition arising here, can get free treatment at a GP's surgery or the Accident and Emergency Department of a hospital only. They will normally have to pay for any other emergency treatment they receive.

Other leaflets

You can get copies of the following leaflets from your nearest Inland Revenue (National Insurance Contributions) office:

NI contributions

- CA 01 *National Insurance contributions for employees*
- CA 07 *National Insurance – unpaid and late paid contributions*
- CA 08 *National Insurance voluntary contributions*
- CA 09 *National Insurance for widows*
- CA 13 *National Insurance choices for married women*
- CA 65 *National Insurance for people working for embassies, consulates, or overseas employers*
- CA86 *Employees' Guide to Statutory Sick Pay*

Social security benefits

You can get copies of the following leaflets/forms from your nearest Jobcentre Plus, jobcentre or social security office. The latest editions of DWP leaflets can also be found on the DWP website at www.dwp.gov.uk/resourcecentre/index.asp

CB 1	<i>A Guide to Child Benefit and Guardians' Allowance</i>
CH 1	<i>Child Benefit</i>
CH 6	<i>Child Benefit for people leaving Britain</i>
CH 11	<i>Child Benefit (Lone Parent)</i>
CF 411	<i>How to protect your State Retirement Pension if you are looking after someone at home</i>
DS 702	<i>Attendance Allowance</i>
DS 704	<i>Disability Living Allowance - You could benefit</i>
GL 23	<i>Social security benefit rates</i>
GL 26	<i>Service Families</i>
JSA L5	<i>Jobseeker's Allowance - Helping you back to work</i>
NP 45	<i>A guide to Bereavement Benefit</i>
NP 46	<i>A guide to State pensions</i>
SD1	<i>Sick or Disabled</i>
SD 4	<i>Caring for someone?</i>
SD 6	<i>Ill or disabled because of a disease or deafness caused by work?</i>
WPA - Leaflet-6	<i>Notes for War Pensioners and War Widows or Widower pensioners going abroad</i>

For more information and advice

Customers with alternative requirements

We will do everything possible to make our services available to everyone, including leaflets in Braille, audio, large print and Welsh. For details on any of these services or if you have any other specific requirements please let us know.

If you are unhappy with our service

If you are unhappy with any aspect of the service you have received from an Inland Revenue office, you should complain to the manager at the office you have been dealing with.

Special notes and advice for completion of application form CF 83

Please read these notes while completing the application form CF 83. If you do not complete the form fully it may have to be returned to you.

Question 4 If your full National Insurance number is not known, please answer questions 1, 2, 3, 4, 5 and 11 and tell us your last three UK addresses on a separate sheet.

Question 10 If your overseas address is not yet known, please give a contact address.

Question 16 If, after reading page 11, you are still unsure whether or not you are ordinarily resident, then please outline your circumstances on a separate sheet.

Question 22 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.

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.

Form CF 83

Application to pay National Insurance contributions abroad

IMPORTANT before you complete this form, please:

- ▶ read this leaflet and special notes on page 35 before completing any of the boxes on this form
- ▶ read **every** section of the application form and complete all written sections of this form in *CAPITAL LETTERS*
- ▶ tick all appropriate boxes
- ▶ make sure that the declaration is signed and dated.

1 Your Surname

2 Title: Mr, Mrs, Miss, Ms

3 Forenames

4 Your National Insurance number

--	--	--	--	--	--	--	--	--	--

5 Your Date of Birth

6 I apply to pay voluntary contributions at

Class 2 Class 3 Voluntary Development Worker (VDW) CLS 2

7 Method of payment

Direct Debit* (Current Tax Year Arrears paid by Direct Debit or Current Tax Year Arrears Paid Separately by Sterling Cheque)

Annual Payment **Agent

* Please complete Direct Debit payment instructions at the bottom of this page

** Please give the full name and UK address of your agent/bank

Postcode

To enable your National Insurance account to be updated would you please supply us with the following information.

8 Your UK address

Postcode

9 Name of the country you are going to

10 Your address abroad

Postcode

During your period abroad would you prefer your UK address or your address abroad as your contact address UK Abroad

11 If appropriate please give: The date you were married

Your former name(s) if changed after marriage

The date you were divorced widowed

Information about yourself

12 I left or will leave the UK on

13 I am (or will be) working abroad

Yes No

If yes will you be

employed or self-employed

14 My employment abroad began (or will begin) on

15 I intend to stay abroad

years (from the date in 12)

Before answering this question please make sure you have read the section on *Ordinarily residence* on pages 11-12.

16 I am ordinarily resident in the UK

Yes No

17 Before leaving the UK I was

a employed **b** self-employed

c not employed **d** unemployed

If you have ticked:

a please give the name and address of your employer and the date you last paid NI contributions

Postcode

Date

or b please insert the exact date on which your self-employment ceased

or d please give the date you last claimed Jobseeker's Allowance

Do not detach



Please fill in the whole form and send it to:
Charity, Assets & Residence
Benton Park View
Newcastle upon Tyne
NE98 1ZZ

Name(s) of Account Holder(s)

Bank/Building Society account number

--	--	--	--	--	--	--	--	--	--

Bank Sort Code

--	--	--	--	--	--

Name and full postal address of your Bank or Building Society

To: The Manager	Bank/Building Society
Address	
Postcode	

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



Service User Number

9	9	1	1	3	3
---	---	---	---	---	---

Reference number (National Insurance number)

--	--	--	--	--	--	--	--	--	--

Instruction to your Bank or Building Society

Please pay HM Revenue & Customs 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.

Signature(s)

Date

**Information about your employer
(do not complete if you are self employed).**

18 Who is your employer?

19 What is their UK address?

Postcode

19 What is their Overseas address?

Postcode

20 With whom do you have your contract?

22 Is your direct employer an overseas government or an international organisation?

Yes No Not known

If yes what job do you carry out? for example Teacher, Nurse, Civil Servant, Accountant, etc. For whom is this work undertaken? for example Ministry of Education, Health Service, Armed Forces, etc.

Are you working directly to a government Industry?

Yes No

If not known

Who pays your wages?

Who has control/right of dismissal?

With whom do you have your contract?

To be completed by Volunteer Development Workers only

23 What is the sterling equivalent of your salary/wage?

£ _____ per week

£ _____ per month

We need to know about your earnings. Any information you give will be in confidence and used only for National Insurance purposes. When working out your earnings all cash allowances paid by your employer must be included in your salary/wage. You should not include benefits in kind and any cash allowances not paid by your employer.

More than one employer overseas

If you have had more than one employer since leaving the UK please supply a list on a separate piece of paper outlining the circumstances of your overseas employment. This information should be provided in the following format and in datal order:

- ▶ names and addresses of your employers overseas, the date each employment started and ended and the country/countries involved
- ▶ periods of work undertaken in the UK between overseas employment, the names and addresses of your UK employers, the dates they began and ended
- ▶ any periods of paid leave, unpaid leave in the UK or abroad
- ▶ any periods of benefit you claimed in the UK between overseas employment.

Declaration

I have read the NI 38 and declare that the information I have given applies to me and is true to the best of my knowledge and belief.

Signature of Applicant

Date

UK daytime telephone number
(including national dialling code)

Tel

Overseas contact telephone and fax number
(including national dialling code)

Tel

Fax



This leaflet gives general guidance only and should not be treated as a complete and authoritative statement of the law.

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