

Part C3 Royalties

Answer the question and complete columns (a) to (c) below as appropriate, giving the information requested.

Is the claimant company the originator of the work or product that has been licensed to the UK? Yes ☐ No ☐ If "Yes", please attach a copy of the license, contract or assignment under which the rights sub-licensed to the UK payer have been acquired from the originator.

For copyright royalties on literary, dramatic, musical or artistic works:

- Enter in column (a) a full description of the royalties.
- Enter in column (b) the date of the license agreement between the company and the UK payer.
- Enter in column (c) the name and address of the UK payer of the royalties. If possible, also give the name of a contact dealing with the royalty payments.
- If payments are made through or by an agent in the UK, also enter the agent's name and address.

For other royalties:

- Enter in column (a) a full description of the royalties.
- Enter in column (b) the date of the license agreement between the company and the UK payer and attach a copy of the license agreement.
- Enter in column (c) the name and address of the UK payer of the royalties. If possible, also give the name of a contact dealing with the royalty payments.

Column (a)	Column (b)	Column (c)
music usage right	date of contract	Tracks & Fields UK Limited 3rd floor, 207 Regent Street, W1B 5HH London UK Registration number: 0030675

Licenses with Tracks & Fields in UK

Description

The process for making a claim under a double taxation agreement is quite straightforward for licenses made with Tracks & Fields UK.

The responsible tax authority for UK is HMRC.

You can check for detailed information on the HMRC website [here](#) or jump to the relief for companies [here](#). Basically there is one form to be filled for double taxation treaty relief, depending on whether you as the receiver of the license fee are an individual or a company. Please note, that this post is just a guidance how to do it, we are not updating the links and the screenshots, so make sure you are using the current version of the form. Also, the links below guide you to the general forms, there are also specific forms for some countries (e.g. US), which you can [check out here](#).

I am an individual

[Form DT individual](#)

I am a company

[Form DT company](#)

The forms look extensive at first sight, but half of the pages is information on how to fill it + it contains sections for exemptions on interest as well (which is not relevant here).

The screenshot below shows the parts with the information of Tracks & Fields UK Limited (name, address, registration number), which apply to both of the forms:

Part C3 Royalties

Answer the question and complete columns (a) to (c) below as appropriate, giving the information requested.

Is the claimant company the **originator** of the work or product that has been licensed to the UK? "✓" as appropriate
Yes ☒ No ☐

If 'No', please attach a copy of the licence, contract or assignment under which the rights sub-licensed to the UK payer have been acquired from the originator.

For copyright royalties on literary, dramatic, musical or artistic works.

- Enter in column (a) a full description of the royalties.
- Enter in column (b) the date of the **licence agreement** between the company and the UK payer.
- Enter in column (c) the **payer's** name and address - **if possible, also give the name of a contact dealing with the royalty payments.**
- If payments are made **through** or **by** an agent in the UK, also enter the agent's name and address.

For other royalties.

- Enter in column (a) a full description of the royalties.
- Enter in column (b) the date of the **licence agreement** between the company and the UK payer and attach a **copy of the licence agreement.**
- Enter in column (c) the name and address of the UK payer of the royalties - **if possible, also give the name of a contact dealing with the royalty payments.**

Column (a)	Column (b)	Column (c)
music usage right	date of contract	Tracks & Fields UK Limited 3rd floor, 207 Regent Street W1B 3HH London, UK Registration number: 8638675 VAT No: 177597545

There is also a section where your local tax office confirms that you are taxpayer in your country. Follow the instructions as detailed on the form.

Where to send the form to

The address is stated on top of the form, at the time of creation of this article it is

For companies: **Large Business ?? DTT Team, HM Revenue and Customs, England BX9 1QR**

For individuals: **HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS**

Important: do not send it to us, as we are not part of the exemption process and can only disregard the document. We also don't need a copy, as we get notified by the UK tax office once the exemption is granted (the same time you are informed by it).