



When to use this form

This form should be used by a person who is normally self-employed in the United Kingdom (UK) and is going to work temporarily in another country within the European Economic Area (EEA). The form will enable HMRC to determine which Member State's social security legislation will apply.

If you normally work in two or more EEA countries form CA8421 should be completed instead.

Applicable countries

| | | |
|----------------|----------------|-------------|
| Austria | Belgium | Bulgaria |
| Cyprus | Czech Republic | Denmark |
| Estonia | Finland | France |
| Germany | Greece | Hungary |
| Iceland | Ireland | Italy |
| Latvia | Liechtenstein | Lithuania |
| Luxembourg | Malta | Netherlands |
| Norway | Poland | Portugal |
| Romania | Slovakia | Slovenia |
| Spain | Sweden | Switzerland |
| United Kingdom | | |

EEA nationals

If you are an EEA national, social security liability is determined by EC Regulation 883/04.

Non-EEA nationals

If you are not an EEA national, but are legally resident in a European Union Member State, social security legislation is determined by EC Regulation 1408/71.

Further information

If you are subject to UK National Insurance legislation:

- Form A1 (or E101 if Regulation 1408/71 applies) will be sent to you.
- We may notify the competent authorities in the country in which you are working that you remain subject to UK legislation.
- You should continue to pay UK National Insurance contributions.

If you are subject to the social security legislation of another country we will let you know why.

You should notify us immediately of any change in employment circumstances, particularly if you decide not to work abroad or stop working abroad before the intended date.

We may check your circumstances throughout the period to ensure that the conditions under which you remain subject to UK legislation are still met.

What to do now

Please complete the rest of this form in capital letters and return it to us at:

NICO International Caseworker
BP1301
HM Revenue & Customs
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ
United Kingdom

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 and
- 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 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.

Self-employed person's details

| | | | |
|--|----------------------|--|---|
| 1 Surname | <input type="text"/> | 6 Nationality | <input type="text"/> |
| 2 Forename(s) | <input type="text"/> | 7 If you are not an EEA national, are you legally resident in the UK? | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| 3 Date of birth <i>DD MM YYYY</i> | <input type="text"/> | 8 Residential address | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode |
| 4 National Insurance number | <input type="text"/> | 9 Are the family members accompanying you abroad? | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| 5 Previous name(s) | <input type="text"/> | | |

Self-employment in UK

| | | | |
|--|--|---|---|
| 10 Date current period of self-employment commenced <i>DD MM YYYY</i> | <input type="text"/> | 16 Will your UK business be maintained whilst working abroad? | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| 11 Name and address of business | Name <input type="text"/> Address <input type="text"/> Postcode <input type="text"/> | 17 Is your business registered for VAT? | No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, please tell us the VAT number below <input type="text"/> |
| 12 Nature of business | <input type="text"/> | 18 Is your business registered with a professional body in the UK? | No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, please tell us the name of the professional body below <input type="text"/> |
| 13 What specific job do you do? | Coach driver <input type="text"/> | 19 Is your business registered with the Chamber of Commerce? | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| 14 Name and address of tax office | Name <input type="text"/> Address <input type="text"/> Postcode <input type="text"/> | 20 Do you have a business card? | No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, please attach a card to this form |
| 15 Tax office reference | <input type="text"/> | | |

Self-employment abroad

| | |
|--|---|
| <p>21 Which country will you be working in? <input style="width: 100%;" type="text" value="All over Europe"/></p> <p>22 Address where you will be working <i>If more than one address, please give details on a separate sheet and attach it to this form</i> <input style="width: 100%; height: 80px;" type="text" value="Constantly travelling in coach I am driving"/></p> <p>23 How long do you expect to work abroad? From DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> To DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 100%;" type="text" value="Driving on an ongoing basis"/></p> <p>24 What type of work will you be doing abroad? <i>for example IT, construction, leisure</i> <input style="width: 100%;" type="text" value="Driving a coach"/></p> <p>25 What specific job will you be doing? <input style="width: 100%; height: 40px;" type="text"/> <input style="width: 100%; height: 40px;" type="text"/></p> <p>26 How many overseas contracts do you have? <input style="width: 100%;" type="text" value="N/A"/></p> <p>27 Are these written contracts? No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, please attach copies</p> <p>28 Are any contracts verbal contracts? No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, please give details of these (dates, addresses and expected income) on a separate sheet and attach to this form</p> | <p>29 Is this the first time you have worked abroad? No <input type="checkbox"/> If No, please go to question 29 Yes <input checked="" type="checkbox"/> If Yes, please go to Declaration overleaf</p> <p>30 If you have worked abroad previously please give details below Country <input style="width: 100%;" type="text"/> From DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> To DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> Country <input style="width: 100%;" type="text"/> From DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> To DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> Country <input style="width: 100%;" type="text"/> From DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> To DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> Country <input style="width: 100%;" type="text"/> From DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> To DD MM YYYY <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/></p> <p style="text-align: right;">Please now complete the declaration overleaf</p> |
|--|---|

Declaration

I declare that the information given on this form is correct.
I will tell HMRC about any changes in circumstances.

Signature

Name

Date *DD MM YYYY*

Phone number

Is this a home or work phone number?

Home Work

Fax number

If the form has been completed by an agent please give the following details

Contact name

Name of firm

Address

Postcode

Reference

If this form has been completed by an agent please ensure that form 64-8 has been completed and submitted to HMRC giving us the authority to deal with the agent.