

Social security agreement
between the
United Kingdom and
Canada



A guide to

National Insurance contributions

Benefits

Medical services



Contents

Introduction	4	Medical services	19
National Insurance contributions	7	In Canada	19
Contributions when working in Canada ..	7	In the United Kingdom	19
UK voluntary contributions in Canada	9	In the Isle of Man	20
Contributions when working in the UK	10	Where to get help and advice	21
Statutory Sick Pay and Statutory Maternity Pay that your employer pays	11	General information	21
Self-employed contributions	12	Some helpful leaflets	21
Benefits	14	Addresses for enquiries about medical treatment	22
UK benefits payable in Canada	14	Addresses for contribution and benefit enquiries	23
UK benefits the agreement covers for people coming to the UK from Canada	14		
Contribution-based Jobseeker's Allowance	14		
Benefits for industrial injuries and diseases	15		
State Pension	15		
Child Benefit	17		
Claiming your benefit	18		

Introduction

This leaflet tells you what the two social security agreements between the United Kingdom (UK) and Canada mean for you.

It tells you about insurance and contributions, what UK benefits you may get, and how and where you can claim them. If you want information about Canadian benefits, you should contact the Canadian authorities at the address on page 24.

The leaflet also tells you what medical treatment you can get.

It only gives you general help. It does not cover every possible situation. You must not treat it as a complete and authoritative statement of the law.

Every effort has been made to ensure that the contents of this leaflet are correct at the date shown on the cover. However, the leaflet does not include any references to changes in the law made after that date. In the event that anything in this leaflet is different from a provision of the agreement between the UK and Canada, or any other legal provision, the terms of the agreement or provision will apply.

In the agreements

United Kingdom means England, Scotland, Wales, Northern Ireland and the Isle of Man.

One of the agreements ensures that you are not liable to pay social security contributions to both countries at the same time. The section on National Insurance contributions explains which contributions you have to pay if you go from one country to work in the other – either National Insurance contributions to the UK scheme or Canada Pension Plan contributions to the Canadian scheme.

The Canada Pension Plan operates throughout Canada, except in the province of Québec. That province has established its own social security scheme called the Québec Pension Plan. As the social security agreement only covers the Canada Pension Plan, the arrangements in the section on National Insurance contributions will not apply if you go from the UK to work in Québec, or if you have come from Québec to work in the UK.

If you are going from the UK to Québec, or have come to the UK from Québec, you should contact the HM Revenue and Customs Centre for Non Residents in Newcastle for advice. The address is on page 23.

The other agreement helps people in the UK to get some UK benefits because of their residence or employment anywhere in Canada, including Québec. The sections headed **Contribution-based Jobseeker's Allowance, Benefits for industrial injuries and diseases, Retirement Pension** and **Child Benefit** explain what these arrangements are. The agreement does not help people going to Canada to get Canadian benefits.

If you are going to Canada, let your Jobcentre Plus/social security office and the HM Revenue and Customs Centre for Non Residents in Newcastle (at the address on page 23) know when you are going to leave, and give them your address in Canada. If you change your address later, let them know the new one too.

When you come back to the UK, tell your Jobcentre Plus/social security office and the HM Revenue and Customs Centre for Non Residents in Newcastle (at the address on page 23) as soon as you can that you are back. Then, if anything needs to be done about your contributions or your benefit rights, it can be done straightaway. If you do not tell them at once, any benefit claim you make might be affected.

If we have to contact the Canadian authorities about your insurance, it will help very much if we can tell them your Canadian Social Insurance number. It is in your interests, therefore, to keep a record of this information in case we have to ask you for it. Other details which could help us to deal with your claim quickly, but which are not always needed, are:

- names and addresses of your employers in Canada;
- periods of employment in Canada;
- salary/wage payroll numbers;
- employment references; and
- position in company.

National Insurance contributions

Contributions when working in Canada

Working in Canada for a UK employer for less than five years

You and your employer must pay UK Class 1 contributions on all your pay while you are working in Canada **if**:

- you are compulsorily insured in the UK;
- and** your UK employer sends you to work in Canada;
- and** you are paid by your UK employer or by someone else on behalf of your UK employer;
- and** you are not likely to work in Canada for more than five years.

You will also have to pay UK Class 1 contributions if you are working in another country for a UK employer while continuing to pay contributions to the UK, and your UK employer sends you directly from the other country to work in Canada.

During this time, you and your UK employer will not have to pay contributions to the Canada Pension Plan. To make sure that you are not asked to pay, your employer must apply for a certificate of liability under the UK scheme. They should ask the HM Revenue and Customs Centre for Non Residents in Newcastle for the certificate. The address is on page 23.

When your employer asks for the certificate, we need to know:

- your full name;
- your address in the UK;
- your date of birth;
- your UK National Insurance number;
- your employer's name and address;
- your address in Canada;
- the names and addresses of the people who represent your employer in Canada;
- the date you will start work in Canada;
- whether your UK employer will be paying you all the time you are in Canada; and
- the date you expect your work in Canada to end.

We will send two copies of the certificate to your UK employer. One is for you to keep. The other is for the people who represent your employer in Canada.

You and your employer should look at the important notes on page 3 of the certificate.

If your period of employment in Canada is unexpectedly extended, with the result that you are then likely to work in Canada for more than five years, it may be possible, in exceptional circumstances and with the agreement of the Canadian authorities, to extend the period of your certificate. If the Canadian authorities agree, you and your employer will continue to pay UK contributions. For more details, your employer should contact

the HM Revenue and Customs Centre for Non Residents in Newcastle. Their address is on page 23.

Transitional arrangements – working in Canada for a UK employer, where the employment started before 1 April 1998

The following arrangements apply **if**:

you were sent to work in Canada by a UK employer before 1 April 1998;

and you are not likely to work in Canada for more than five years from 1 April 1998;

and you were paying both UK contributions and contributions to the Canada Pension Plan, but are now paying contributions only to the Canada Pension Plan, because you stopped being liable to pay UK contributions after you had been in Canada for more than 52 weeks.

Your employer in the UK may apply for a certificate of liability under the UK scheme. The application should be sent to the HM Revenue and Customs Centre for Non Residents in Newcastle. Their address is on page 23.

If the application is granted, then for up to five years from 1 April 1998, you and your employer will not have to pay contributions to the Canada Pension Plan, and you will only have to pay UK Class 1 contributions.

If no application is made, or if the application is unsuccessful, then you and your employer will not have to pay UK Class 1 contributions, and will only have to pay contributions to the Canada Pension Plan.

Working in Canada for a UK employer for more than five years

You and your employer have to pay contributions to the Canada Pension Plan as soon as you start work in Canada. Neither you nor your employer will have to pay contributions to the UK during your employment in Canada.

Other types of work in Canada

If your work in Canada is different from the work described in the previous sections on NI contributions (see page 7), and is not covered by the special arrangements noted in the next section, or the section on page 11 referring to self-employed contributions, you will not have to pay UK Class 1 or Class 2 contributions. But you may have to pay into the Canadian scheme. It is important that you get in touch with the Canadian authorities as soon as you start working there. You will find the address on page 24. They will be able to tell you what you have to do about insurance in Canada and how you can become a member of their scheme. They will also tell you what you must pay and what sort of benefits you will get.

Special contribution arrangements for government and similar employment in Canada

If you are working in Canada for the UK government, and you are entitled to diplomatic privileges and immunities in accordance with the provisions of the Vienna Conventions on Diplomatic or Consular Relations, you and your employer should contact the HM Revenue and Customs Centre for Non Residents in Newcastle for advice about your National Insurance position. Their address is on page 23.

If you are in UK government service and you are not covered by the Vienna Conventions, you and your employer must continue to pay UK contributions for the full period of your employment in Canada.

If, while you are in Canada, you accept an offer of employment made to you by a UK diplomatic mission or consulate in Canada, or if you are in the private service of an official of the mission or post, and your employment is not covered by the previous paragraphs, you may choose to pay UK contributions rather than Canada Pension Plan contributions, provided that:

you have been insured in the UK at any time before starting your current employment in Canada;

and you choose to pay UK contributions within three months of starting work in Canada.

If you choose to pay UK contributions, contact the HM Revenue and Customs Centre for Non Residents in Newcastle. Their address is on page 23.

Otherwise, you will have to pay contributions to the Canada Pension Plan from the start of your employment in Canada. You will not have to pay UK contributions.

UK voluntary contributions in Canada

If you are abroad and do not have to pay UK Class 1 or Class 2 contributions, nor had to pay them during your first 52 weeks in Canada, you may wish to think about paying UK voluntary contributions. Leaflet **NI38**, *Social security abroad*, tells you about this.

However, you may have to pay Canadian contributions too. If you are trying to decide if it is worthwhile paying UK voluntary contributions as well, see the section headed **State Pension** on page 15 (which explains how residence in Canada can help you with your claim to a UK basic pension) and also the section headed **Contribution-based Jobseeker's Allowance**, on page 14, before you decide.

You may wish to consider paying UK Class 2 contributions if:

you are gainfully employed in Canada;

and you do not have to pay contributions to the UK;

and you intend to return to the UK and you wish to be covered for UK Incapacity Benefit or Maternity Allowance on your return.

You may wish to consider paying UK Class 3 contributions if:

you intend to stay in Canada or some other country outside the UK;

but you wish to qualify for a basic UK State Pension when you reach pension age;

and you wish to safeguard your spouse's entitlement to the basic UK bereavement benefits.

The HM Revenue and Customs Centre for Non Residents in Newcastle will tell you what these arrangements mean for your own social security position. Their address is on page 23.

Contributions when working in the UK

Working in the UK for a Canadian employer for less than five years

There is an arrangement like the one described in the section headed **'Working in Canada for a UK employer for less than five years'**, on page 7. The Canadian authorities will give you and your employer a certificate showing that you continue to pay contributions to the Canada Pension Plan while you work in the UK. If an officer from HM Revenue and Customs asks why UK contributions are not being paid for you, show the certificate.

Transitional arrangements – working in the UK for a Canadian employer for less than five years

Where a Canadian worker was sent to work in the UK by a Canadian employer before 1 April 1998, and they are paying Canada Pension Plan contributions and UK Class 1 contributions, the following arrangements will apply:

- The employer in Canada may apply for a certificate of liability to the Canadian scheme and pay only Canada Pension Plan contributions for up to five years from 1 April 1998.
- Otherwise, liability to pay Canada Pension Plan contributions will cease, and only UK Class 1 contributions need be paid.

Where a Canadian worker is working in the UK for a Canadian employer and is not paying Canada Pension Plan contributions, the following arrangements will apply:

- The employer in Canada may apply for a certificate of liability to the Canadian scheme and pay only Canada Pension Plan contributions for up to five years from 1 April 1998.
- Otherwise, UK Class 1 contributions will continue or, where appropriate, be paid from the end of the 52-week period following your arrival in the UK.
- There will be no refund of Class 1 contributions correctly paid before 1 April 1998.

Working in the UK for a Canadian employer for more than five years

You and your employer have to pay UK Class 1 contributions as soon as you start work in the UK. Neither you nor your employer will be required to pay contributions to the Canada Pension Plan during your employment in the UK.

Other types of work in the UK

If you have come from Canada to work in the UK

- and** you are not in one of the types of job listed in the section headed **'Special contribution arrangements for government and similar employment in the UK'**, below;
- and** you do not have to pay Canadian contributions under the arrangements you can read about in the section headed **'Working in the UK for a Canadian employer for less than five years'**, on page 10;
- and** you do not have to pay Canadian contributions under the **Transitional arrangements**, described on page 10;
- and** you are not covered by the section headed **Self-employed contributions**, on page 12,

you will normally have to pay UK contributions as soon as you start work here. Your employer should arrange this for you.

Special contribution arrangements for government and similar employment in the UK

If you are working in the UK for the Canadian government or, while in the UK, have accepted an offer of employment made to you by a Canadian diplomatic mission or consulate, then you may be subject to arrangements similar to those described in the section **'Special contribution arrangements for government and similar employment in Canada'**, on page 9.

Statutory Sick Pay and Statutory Maternity Pay that your employer pays

Statutory Sick Pay (SSP) is paid by employers for up to 28 weeks to employees unable to work because they are sick. If you work for a UK employer and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SSP while you are in Canada. Such entitlement may continue even if your employer ceases to be liable to pay Class 1 contributions during your period of entitlement to SSP.

Statutory Maternity Pay (SMP) is paid by employers to help women take time off work when they expect a baby. If you work for a UK employer and have done so for at least 26 weeks and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SMP while you are in Canada. SMP is paid for up to 26 weeks.

The rate of benefit depends on your average weekly earnings.

Self-employed contributions

Working as a self-employed person in Canada

If you work as a self-employed person in Canada but remain **ordinarily resident in the UK**, you will have to pay UK Class 2 contributions, unless you have been told you do not have to because you do not earn enough. Leaflet **CA02**, *National Insurance contributions for self-employed people with small earnings*, will tell you more about this. You can get a copy from your Jobcentre Plus/social security office. If you are over pension age (65 years for a man, 60 for a woman), you will not have to pay either (see the section headed **State Pension**, page 15, for information on State Pension age).

You will not have to pay contributions to the Canada Pension Plan. To make sure that you are not asked to pay, apply to the HM Revenue and Customs Centre for Non Residents in Newcastle for a certificate or letter confirming your UK National Insurance liability. The address is on page 23.

If you are self-employed in Canada and **ordinarily resident there**, you will be liable for contributions to the Canada Pension Plan.

Working as a self-employed person in the UK

If you work as a self-employed person in the UK but remain **ordinarily resident in Canada**, you will be liable for contributions to the Canada Pension Plan. You will not have to pay UK contributions. To make sure that you are not asked to pay, apply to the Canadian authorities for a certificate showing that you must pay contributions to the Canada Pension Plan. The addresses are on page 24. You can use this certificate if you ever need to show that you are not liable to pay UK contributions.

If you are self-employed and **ordinarily resident in the UK**, you will have to pay UK Class 2 contributions and, if appropriate, Class 4 contributions. However, you will not have to pay UK Class 2 contributions if you do not earn enough. Leaflet **CA02**, *National Insurance contributions for self-employed people with small earnings*, will tell you more about this. You can get a copy from your Jobcentre Plus/social security office. If you are over pension age (65 years for a man, 60 for a woman), you will not have to pay either (see the section headed **State Pension**, page 15, for information on State Pension age).

Working as a self-employed person for the same period in both the UK and Canada

If you are simultaneously self-employed in both countries for the same period, you will not be liable to pay contributions to both countries. If you are *ordinarily resident* in the UK, you will pay into the UK scheme. If you are *ordinarily resident* in Canada, you will pay into the Canadian scheme.

Working in the territory of one country and self-employed in the territory of the other

If you are working for an employer in one country and are simultaneously self-employed in the territory of the other, you will not be liable to pay contributions to both countries' schemes for the same activity. You will be subject to the legislation of either the UK or Canada, depending on which of the two countries you are *ordinarily resident* in.

Benefits

UK benefits payable in Canada

The general benefit rules for people outside the UK are explained in leaflet **NI38**, *Social security abroad*. There is nothing in the agreement that changes these rules for people going to Canada, so although UK State Pension and bereavement benefits are payable in Canada, **you will not get annual increases in benefit once you have ceased to be ordinarily resident in Great Britain. This means that your benefit will stay at the same rate as when you left the UK, or when you first qualified for the benefit if you were already living in Canada at the time.**

UK benefits the agreement covers for people coming to the UK from Canada

- Contribution-based Jobseeker's Allowance;
- Benefits for industrial injuries and diseases;
- State Pension; and
- Child Benefit.

Contribution-based Jobseeker's Allowance

To help you satisfy the qualifying contribution conditions for UK contribution-based Jobseeker's Allowance (JSA), periods when you lived or worked in Canada may be taken into account when deciding whether you are entitled to benefit on your return to the UK as follows:

- If** at any time before 6 April 1975 you paid at least 26 UK Class 1 contributions;
- or** in any tax year after 6 April 1975 you paid UK Class 1 contributions on earnings of at least 25 times the weekly lower earnings limit for that year,

then for the purpose of considering whether you satisfy the contribution conditions for contribution-based JSA, weeks when you worked, or weeks when you were sick or unemployed when you would otherwise have worked, as a paid employee in Canada count as weeks when UK Class 1 contributions were paid.

Benefits for industrial injuries and diseases

If you have an industrial accident or contract an industrial disease while you are working in Canada and paying UK Class 1 contributions, you will be treated as if the accident happened, or you contracted the disease, in the UK. Any benefit will be payable from the date you return to the UK.

For people working in the province of Québec, but still insured under the UK scheme, the provisions outlined in leaflet **NI38**, *Social security abroad*, will apply.

State Pension

State Pension age

State Pension ages in the UK are at present 65 for a man and 60 for a woman. But over a 10-year period, starting on 6 April 2010, State Pension age for women will change from 60 to 65.

Effect of the agreement on entitlement to UK State Pension for people in the UK who have lived in Canada

Periods when you lived in Canada may, in some circumstances, be taken into account when deciding your entitlement to UK State Pension.

This will be the case if you satisfy the following three conditions:

- **you must be over the age of 65** (this applies to both men and women);

- **you must not be getting a Canadian Old Age Security Pension** awarded solely under Canadian legislation, or **you must not have lived in Canada for 20 years or more** in total since the age of 18. If you have lived in Canada for 20 years or more since the age of 18, you can make a claim for a Canadian Old Age Security Pension; and
- **you must satisfy a test of residence in the UK.** This is applied to a period 10 years immediately before your claim to pension in the UK.

If you lived in the UK throughout this 10-year period, you fully satisfy the test of residence. No other UK residence is needed.

If you were resident abroad at any time during this 10-year period, you must also have lived in the UK during an extra period, which must be at least three times as long as the time during which you were resident abroad. This extra period must have begun after your 18th birthday and also before the beginning of the 10-year period prior to your claim. You must also have lived in the UK throughout the year immediately before you make your claim to pension.

If you do not satisfy this test of residence when you are 65, you may be able to do so later, once you have lived in the UK for the required period of time.

When these three conditions are satisfied, you are treated as if you had paid UK contributions for periods of residence in Canada between the age of 16 and pension age. This will help you to satisfy the contribution conditions for UK State Pension, or to get a higher rate of UK pension.

If you do not satisfy the three conditions when you first claim UK State Pension, you can make another claim when you think they are satisfied.

If you are a widow or divorced woman claiming a pension on your own insurance, but want to have your husband's contributions taken into account, and you satisfy either of the residence conditions set out above, you are treated as if you or your husband (as the case may be) had paid UK contributions for periods of residence in Canada.

If you are a woman who has lived in Canada, and your UK pension was awarded before the age of 65, you should make another claim when you reach the age of 65.

Evidence of residence in Canada

You should note that, if you want Canadian residence to be taken into account when claiming UK State Pension, evidence will be needed. This can include:

- tax certificates;
- employers' references;
- wage slips; and
- travel documents,

and should show the periods of residence in Canada. Or, a letter from each of two friends in Canada who can confirm your periods of residence will be satisfactory.

The evidence should be kept until a claim for UK benefit is made.

Any pension, or increased amount of pension, awarded under the agreement will no longer be payable if you cease to be *ordinarily resident* in the UK, but can sometimes be paid for periods of temporary absence abroad.

This guide went to press in October 2005. Changes to the law after that date may affect some of the rules explained here. In particular, the Civil Partnership Act 2004 is expected to come into force on 5 December 2005. This will change the way the UK treats same-sex couples. When that happens, people of the same sex who have formed a civil partnership will be treated, as far as possible, in the same way as a married couple. Either partner in a civil partnership will be able to rely on the contributions paid by the other partner, or late partner, in the same way as a married person can rely on the contributions paid by a spouse or late spouse, when claiming a State Pension or bereavement benefit. Same-sex couples who are living together as if they were civil partners (but who have not formed a civil partnership) will be treated in the same way as unmarried couples.

Child Benefit

UK Child Benefit can be paid if you are responsible for a child or young person in any week.

How UK Child Benefit is paid in Canada

If you are getting UK Child Benefit and you go to Canada, but you are not leaving the UK for good, you can usually be paid UK Child Benefit for the first eight weeks you are away.

If you are leaving the UK for good, your Child Benefit will stop from the Monday following your date of departure.

How UK Child Benefit can be helped by the agreement

If you are *ordinarily resident* in the UK and make a claim for Child Benefit, any time that you (or the child for whom you are claiming benefit) have spent in Canada will be treated as time during which you (or the child) have been resident or present in the UK.

Claiming your benefit

There are time limits for claiming benefits. Contact the appropriate office or organisation without delay.

If you want to claim contribution-based Jobseeker's Allowance

Go to your local Jobcentre Plus office or Jobcentre. It is listed in the business numbers section of the phone book under 'Jobcentre Plus'.

If you want to claim Statutory Sick Pay or Statutory Maternity Pay

Get in touch with your employer or your local HM Revenue and Customs NI Contributions Office. It is listed in the business numbers section of the phone book.

If you want to claim other UK benefits

Contact your local Jobcentre Plus/social security office. For your nearest office, look for the display advert under 'Jobcentre Plus' in the business numbers section of the phone book. State Pension can be claimed from The Pension Service. You can telephone The Pension Service on **0845 60 60 265**.

If you want to claim UK benefits when you are in Canada

Contact The Pension Service at Tyneview Park. You will find their address on page 23.

If you want to claim Canadian benefits

Contact the Canadian authorities. You can find their addresses on page 24.

Medical services

In Canada

There is no healthcare agreement between the UK and Canada, and the National Health Service (NHS) applies only in the UK. You cannot get any money back from the NHS for any medical help you pay for in Canada.

If you have a National Health Service medical card, please send it, and any of your family's cards, to your Primary Care Trust. If you live in Scotland or Wales, send the card to the local Health Board. In Northern Ireland, send it to the Central Services Agency. Their address is on the card or at www.nhs.uk. Or you can give it to the Immigration Officer as you leave the UK.

If you don't have a medical card, please tell your local Primary Care Trust, local Health Board or the Central Services Agency:

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

You can get their address from www.nhs.uk or the business numbers section of the phone book or from a post office.

In the United Kingdom (England, Scotland, Wales and Northern Ireland)

Temporary visits to the UK

Under NHS rules anyone, wherever they are from, who needs treatment for an emergency condition that occurs during a visit to the UK will not be charged for treatment at a hospital accident and emergency department or GP's surgery. This does not extend to treatment as an inpatient or registered outpatient at a hospital, or to routine, non-emergency treatment from a GP or dentist. You will normally have to pay for these services, as well as a charge for any medicines you need.

If you come to the UK specifically for medical treatment, you will have to pay for it. You will not get your money back.

More detailed information about medical services in England is available from the Department of Health website at www.dh.gov.uk/overseasvisitors

Living permanently in the UK

If you have come to live permanently in the UK, you can get the full range of treatments available under the NHS. These are all generally free of charge, although there are some charges for medicines, dental treatment, glasses and some medical appliances.

You can approach any doctor's practice and ask to be registered on their list for NHS treatment. For help and advice on registering with a GP's practice, ask your local Primary Care Trust. Their contact details can be found on the NHS website at **www.nhs.uk**.

In the Isle of Man

If you want to know about medical services in the Isle of Man, please contact the Department of Health and Social Security in the Isle of Man at the address on page 22.

Where to get help and advice

General information

If you wish to contact any agency whose address is given in this section, please supply the following information, if possible:

- your full name;
- your full address;
- your date of birth; and
- your UK National Insurance (NI) number or NHS number. A UK NI number should be quoted, if known, for UK benefit or contribution enquiries. For medical/health enquiries, an NHS number should be quoted, if known.

Some helpful leaflets

You can get information about UK benefits from other leaflets. You can also get more information from the Department for Work and Pensions website:

www.dwp.gov.uk

You can get the following leaflets from your local Jobcentre Plus/social security office or, if you are abroad, from The Pension Service at Tyneview Park. You can find their address on page 23.

<i>Babies and children</i>	BC1
<i>A guide to Child Benefit and Guardian's Allowance</i>	CB1
<i>Widowed?</i>	GL14
<i>Social security benefit rates</i>	GL23
<i>If you think our decision is wrong</i>	GL24
<i>Coming from abroad and social security benefits</i>	GL28
<i>Going abroad and social security benefits</i>	GL29
<i>A guide to Incapacity Benefit</i>	IB1
<i>A guide to Income Support</i>	IS20
<i>Jobseeker's Allowance – Helping you back to work</i>	JSAL5
<i>A guide to maternity benefits</i>	NI17A
<i>Social security abroad</i>	NI38
<i>State Pensions – Your guide</i>	PM2
<i>Sick or disabled?</i>	SD1
<i>Ill or disabled because of a disease or deafness caused by work?</i>	SD6
<i>Disabled because of an accident at work?</i>	SD7
<i>Financial help if you work or are looking for work</i>	WK1

Addresses for enquiries about medical treatment

England

Department of Health
Finance Directorate
Quarry House
Quarry Hill
Leeds LS2 7UE
tel: 0113 254 5819
email: dhmail@dh.gsi.gov.uk

Northern Ireland

Department of Health, Social Services
and Public Safety
General Medical Services Branch
Room D3
Castle Buildings
Upper Newtownards Road
Belfast BT4 3SQ
tel: 028 9052 2890

Scotland

Scottish Executive Health Department
St Andrew's House
Regent Road
Edinburgh EH1 3DG
tel: 0131 556 8400
email: ceu@scotland.gov.uk

Wales

National Assembly for Wales
NHS Directorate
Cathays Park
Cardiff CF10 3NQ
tel: 029 2082 5111
email: health.enquiries@wales.gsi.gov.uk

Isle of Man

Department of Health and Social Security
Health Division
Crookall House
Demesne Road
Douglas
Isle of Man IM1 3QA
tel: 01624 642608
email: healthservices@dhss.gov.im

Addresses for contribution and benefit enquiries

UK Social Security Scheme (but not Child Benefit)

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

If you are in the UK you can phone or fax
The Pension Service at Tyneview Park on:
tel: 0191 218 7777
fax: 0191 218 3836

If you are phoning or sending a fax from
outside the UK, dial the international code,
then:
tel: 44 191 218 7777
fax: 44 191 218 3836
email: **TVP-IPC-Customer-Care@
thepensionsservice.gsi.gov.uk**

Child Benefit

HM Revenue and Customs
Child Benefit Office
PO Box 1
Washington
Newcastle upon Tyne NE88 1AA

If you are in the UK you can phone the
Child Benefit Office on:
tel: 0845 302 1444

If you are phoning from outside the UK,
dial the international code, then:
tel: 44 191 225 1144
email: **child.benefit@hmrc.gsi.gov.uk**

National Insurance contributions

HM Revenue and Customs
Centre for Non Residents
Room BP1301
Benton Park View
Newcastle-upon-Tyne NE98 1ZZ

If you are in the UK you can also phone
or fax the Centre for Non Residents
(Newcastle) Helpline on:
tel: 0845 915 4811
fax: 0845 915 0067

If you are phoning or sending a fax from
outside the UK, dial the international code,
then:
tel: 44 191 203 7010
fax: 44 191 225 0067
You can also get more information and
contact HM Revenue and Customs via
their website: **www.hmrc.gov.uk**

For details of UK Income Tax while you are abroad contact:

HM Revenue and Customs
Centre for Non Residents
St John's House
Merton Road
Bootle
Merseyside L69 9BB

You can ring the Centre for Non Residents
on: tel: 0845 070 0040

If you are phoning from outside the UK,
dial the international code, then:
tel: 44 151 210 2222

Isle of Man Social Security Scheme

Department of Health and Social Security
Markwell House
Market Street
Douglas
Isle of Man IM1 2RZ

You can phone or fax the Department of Health and Social Security on:

tel: 01624 685059 (Contributions)
01624 685068 (Pensions)
01624 685101 (Other benefits)

fax: 01624 685030

email: socialsecurity@dhss.gov.IM

Canadian scheme

International Operations
Income Security Programs Branch
Human Resources Development Canada
Ottawa
Ontario K1A 0L4
Canada

or

The High Commission for Canada
McDonald House
London W1X 0AA

Canada Pension Plan contributions
Department of National Revenue
Source Deduction Division
Ottawa
Ontario K1A 0L5
Canada

This leaflet is only a general guide to benefit and is not a full and authoritative statement of the law. We have made every effort to ensure that the information in this leaflet is correct at the date shown on the cover. However, changes in the law may make the leaflet become gradually less accurate.

Leaflet SA20 from October 2005 replaces October 2003 edition.
Produced by DWP Communications (Leeds) and Customer Liaison Branch.