



Use these notes to help you fill in the Residence, remittance basis etc pages of your tax return

If you want to submit the Residence, remittance basis etc. pages online you'll need to purchase software from a commercial supplier. Don't submit the Residence, remittance basis etc. pages as an electronic attachment to your online filed tax return.

Fill in the 'Residence, remittance basis etc' pages if you:

- are not resident in the UK
- are resident in the UK and:
 - are eligible for overseas workday relief
 - became UK resident during this tax year
 - are due split year treatment
 - have a domicile outside the UK and
 - have foreign income and/or capital gains and want to use the remittance basis for the 2016 to 2017 tax year

i For more information about the topics covered in these notes see booklet RDR1, 'Guidance Note: Residence, Domicile and the Remittance Basis'. Go to www.gov.uk and search for 'RDR1'.

The residence rules changed in the 2013 to 2014 tax year. To work out your residence status before this period see booklet HMRC6, 'Residence, domicile and the remittance basis'. Go to www.gov.uk/government/publications/hmrc6

Your name and Unique Taxpayer Reference Reference

Fill in your name and Unique Taxpayer Reference (UTR) in the boxes at the top of the form.

Your name	Your Unique Taxpayer Reference (UTR)
Paul Smith	1 3 5 7 9 2 4 6 8 0

Example of completed name and UTR boxes

Box 1 If you were not resident in the UK for 2016-17

Your UK tax liability depends on where you're 'resident' and 'domiciled' in a tax year. The 'Tax Residence Indicator' online tool can help you work out your residence status for the 2016 to 2017 tax year.

i For more information about the Tax Residence Indicator go to www.gov.uk/tax-foreign-income/residence

i For more information about the Statutory Residence Test go to www.gov.uk and search for 'RDR3'.

If you are filling these pages on behalf of someone who died during the 2016 to 2017 tax year, you'll need to read Section 4 of RDR3, 'Guidance Note: Statutory Residence Test (SRT)' to help you work out their residence status.

If you put 'X' in box 1 go to box 4, Boxes 2 to 3.1 don't apply. You must also put the number of days you spent in the UK for the whole of the tax year in box 10.

i For more information go to www.gov.uk and search for 'RDR3'.

Box 2 If you are eligible for overseas workday relief for 2016-17

If you've earnings from employment in a tax year in which you are resident in the UK, those earnings are taxable in the UK when you receive them.

Your foreign earnings (see RDR4, page 4, paragraph 2) aren't taxable in the UK, if you meet all the following conditions:

- you're not domiciled in the UK
- you're taxed on the remittance basis (see RDR4, 'Guidance Note: Overseas Workday Relief')
- your employment is carried on (fully or partly) outside the UK
- the year is either
 - the first tax year immediately following three consecutive tax years for which you weren't resident in the UK
 - one of the next two tax years after such a year

If you don't bring (remit) your foreign earnings to the UK in the tax year you receive them, they're not taxable in the UK for that tax year. This is Overseas Workday Relief.

Overseas Workday Relief is only available for new claims from the 2013 to 2014 tax year. Transitional rules apply if you were claiming to be resident but not ordinarily resident at 5 April 2013.

If you put 'X' in box 2 but not box 3, don't fill in box 10. But if you put 'X' in boxes 2 and 3, you must put the number of days spent in the UK for the overseas part of the tax year in box 10. An overseas workday is not the same for Overseas Workday Relief (OWR) as it is for the Statutory Residence Test (SRT). For OWR workdays see the RDR4 and for the SRT workdays see the RDR3.

i For more information about Overseas Workday Relief go to www.gov.uk and search for 'RDR4'.

i For more information about the Statutory Residence Test go to www.gov.uk and search for 'RDR3'.

Box 3 If your circumstances meet the criteria for split year treatment for 2016–17

Split year treatment is only due if you are UK resident for the year, if you've put 'X' in box 1 split year treatment is not due.

If you're UK resident in a tax year, you pay UK tax as if you're resident for the whole tax year. However, if you're resident or become resident during the year, you must consider if any case of split year applies to you. If it does you will get split year treatment and the tax year will be split into a UK part and an overseas part and you will pay tax only on the income arising in the UK part of the year.

There are 8 sets of circumstances where you might meet the criteria for split year treatment.

Case 1	Starting full-time work overseas - read paragraphs 5.9 to 5.15 of RDR3.
Case 2	The partner of someone starting full-time work overseas - read paragraphs 5.16 to 5.21 of RDR3.
Case 3	Ceasing to have a home in the UK - read paragraphs 5.22 to 5.25 of RDR3.
Case 4	Starting to have a home in the UK only - read paragraphs 5.26 to 5.29 of RDR3.
Case 5	Starting full-time work in the UK - read paragraphs 5.30 to 5.32 of RDR3.
Case 6	Ceasing full-time work overseas - read paragraphs 5.33 to 5.39 of RDR3.

Case 7	The partner of someone who has stopped working overseas - read paragraphs 5.40 to 5.43 of RDR3.
Case 8	Starting to have a home in the UK - read paragraphs 5.44 to 5.46 of RDR3.

If you put 'X' in box 3:

- you must include details of which split year case applies to you in the 'Any other information' box, box 40
- don't put 'X' in box 1, but fill in box 6
- put the number of days spent in the UK for the overseas part of the tax year in box 10

Box 3.1 If more than 1 case of split year treatment applies

Put 'X' in box 3.1 if you think that more than one case of split year treatment applies for the 2016 to 2017 tax year. Give details of which cases apply to you in the 'Any other information' box, box 40, starting on page RR 3.

i For more information read RDR3, Section 5, split year treatment. Go to www.gov.uk and search for 'RDR3'.

Box 4 If you were resident in the UK for 2015–16

Put 'X' in box 4 if you were resident in the UK for the 2015 to 2016 tax year and you are one of the following:

- not resident for the 2016 to 2017 tax year
- resident for the 2016 to 2017 tax year, and split year treatment applies to you

Box 5 If you have made an entry in box 2 and any of your foreign earnings are for an earlier year

If all or part of the Overseas Workday Relief amount included in box 12 on page Ai 2 of the 'Additional information' page is for money received in the 2016 to 2017 tax year but earned in an earlier tax year, put an 'X' in box 5.

Box 6 If you have an entry in box 3 enter the date from which the UK part of the year begins or ends

See box 3 for more information.

Box 7 If you meet the third automatic overseas test

Guidance to help you decide if you meet this test can be found at page 10 of RDR3.

Box 8 If you had a gap between employments in 2016–2017

Put 'X' in box 8 if you've put 'X' in box 7 and you've had a gap between employments in the 2016 to 2017 tax year. The start and end dates of each gap should be entered in the 'Any other information box', box 40.

i For more information read Section 1.11 of RDR3. Go to www.gov.uk and search for 'RDR3'.

Box 9 If you had a home overseas in 2016–17

If you had one or more homes overseas and you spent at least 30 days in any one of those homes during the 2016 to 2017 tax year, put 'X' in box 9. You must consider each overseas home separately.

i For more information about what constitutes a home, read paragraph 1.24 and Annex A of RDR3. Go to www.gov.uk and search for 'RDR3'.

Box 10 Number of days spent in UK during 2016–17

Only fill in box 10 if you put 'X' in any of boxes 1, 2 or 3. Put the total number of days during the 2016 to 2017 tax year when you were in the UK at midnight in box 10. You must include any days when you were in the UK at midnight due to exceptional circumstances (see box 11). If you didn't spend any days in the UK in the 2016 to 2017 tax year, put a zero in box 10.

If you're claiming split year treatment, and you've put 'X' in box 3, the entry in box 10 should only be for days spent in the UK for the overseas part of the year.

You don't need to include transit days in box 10.

A transit day is a day when you're travelling from one country outside the UK to another country outside the UK, and during your journey:

- you arrive in the UK as a passenger and leave the next day
- between your arrival and departure in the UK, you don't take part in any activities that are unrelated to your passage through the UK

Deemed days

Some parts of the Statutory Residence Test ask you to count the number of days that you spend in the UK. These are days where you're in the UK at midnight.

Subject to the deeming rule, any days where you are not here at midnight, will not count as a day spent in the UK.

The deeming rule applies if you satisfy all of the following:

- been UK resident in one or more of the preceding 3 tax years
- have at least 3 UK ties for the tax year
- been present in the UK on more than 30 days, in the tax year, where you've not been here at midnight

The deeming rule won't apply if you've put 'X' in box 7.

i For more information go to www.gov.uk and search for 'RDR3'.

Box 11 Number of days in box 10 attributed to exceptional circumstances

Put the total number of days that you spent in the UK due to exceptional circumstances beyond your control in box 11. For example, an illness that happened while you were in the UK which prevented you from travelling.

Other examples of exceptional circumstances would be national and local disasters, such as civil unrest, natural disasters and the outbreak of war.

The maximum number of days that can be attributed to exceptional circumstances is 60 in any tax year.

i For more information read Annex B of RDR3. Go to www.gov.uk and search for 'RDR3'.

Box 12 How many ties to the UK did you have in 2016–17?

- if you've put 'X' in box 1 because you don't meet any of the automatic overseas tests but you don't meet the automatic UK tests, put the number of ties to the UK you had in the 2016 to 2017 tax year in box 12
- if you haven't put 'X' in box 1 but you've put 'X' in box 3 because you meet the criteria for any of the split year cases 4, 5 and 8, put the number of UK ties you had in the overseas part of the 2016 to 2017 tax year in box 12

- if you haven't filled in either box 1 or box 3, you don't need to fill in box 12

For Statutory Residence Test purposes, ties are connections that you have with the UK.

The number of ties that you have with the UK dictates the number of days you can spend here before you become UK resident. There are five ties that you need to consider.

Family tie

You have a family tie if your husband, wife, civil partner (unless separated) or partner (who you live with as husband or wife) is resident in the UK for the 2016 to 2017 tax year. You can also have a family tie if you've a child (under 18) resident in the UK for the 2016 to 2017 tax year, but special rules apply – see RDR3.

Accommodation tie

You have an accommodation tie if you have a place to live in the UK which is available to you for a continuous period of 91 days and where you must spend, at least, one night during the 2016 to 2017 tax year.

This rises to 16 nights if the available accommodation is the home of a close relative.

Work tie


You have a work tie if you do at least 40 days work in the UK during the 2016 to 2017 tax year. To count, you must work for more than 3 hours each day.

90 day tie

You have a 90 day tie if in (either of) the 2014 to 2015 or 2015 to 2016 tax years you were in the UK for more than 90 days (at midnight).

Country tie

You have a country tie if you spend the majority of your midnights in the UK in the 2016 to 2017 tax year. You only need to consider this tie if you were resident in (one or more) of the 2013 to 2014, 2014 to 2015 and 2015 to 2016 tax years.

 For more information go to www.gov.uk and search for 'RDR3'.

Box 13 Number of days you worked for more than 3 hours in the UK in 2016-17

If you've put 'X' in box 1 and box 7 because you meet the automatic overseas test for the 2016 to 2017 tax year, put the total number of days that you worked for more than 3 hours in the UK during the 2016 to 2017 tax year in box 13.

If you've not put 'X' in box 1 but you've put 'X' in box 3 because you meet the criteria for any of the split year cases 1 and 6, put the total number of days that you worked for more than 3 hours in the UK during the overseas part of the year in box 13.

Box 14 Number of workdays you spent overseas in 2016-17

If you've put 'X' in box 2, put the total number of overseas work days that relate to your claim to Overseas Workday Relief for the whole of the 2016 to 2017 tax year in box 14. If you've put 'X' in Boxes 2 and 3 you only need to put the number of overseas work days for your Overseas Workday Relief claim for the UK part of the 2016 to 2017 tax year in box 14.

What activities does 'work' cover?

See paragraphs 3.11 and 3.12 of RDR3.

What else counts as time spent working?

See paragraph 3.13 of RDR3.

Personal allowances for non-residents and dual residents

Box 15 If you are entitled to claim personal allowances as a non-resident because of the terms of a Double Taxation Agreement

Put 'X' in box 15 if you're claiming personal allowances as a non-resident, under the terms of a Double Taxation Agreement (DTA), and you meet one of the following conditions:

- you're a national of Bulgaria, Israel and Jamaica
- you're a national and a resident of Argentina, Australia, Azerbaijan, Bangladesh, Belarus, Bolivia, Bosnia-Herzegovina, Botswana, Canada, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Gambia, India, Indonesia, Italy, Ivory Coast (Cote d'Ivoire), Japan, Jordan, Kazakhstan, Korea (Republic of), Latvia, Lesotho, Lithuania, Malaysia, Malta, Montenegro, Morocco, New Zealand, Nigeria, Norway, Oman, Pakistan, Papua New Guinea, Philippines, Romania, Russian

- Federation, Serbia, Slovak Republic (Slovakia), Slovenia, South Africa, Spain, Sri Lanka, Sudan, Switzerland, Taiwan, Tajikistan, Thailand, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Uganda, Ukraine, Uzbekistan, Venezuela, Vietnam or Zimbabwe
- you're a resident of Austria, Barbados, Belgium, Burma, Fiji, Greece, Ireland, Kenya, Luxembourg, Mauritius, Namibia, Netherlands, Portugal, Swaziland, Sweden, Switzerland or Zambia

Don't put 'X' in box 15, if you're either:

- a resident of Kenya, Mauritius or Zambia
- a resident but not a citizen, of Austria, Belgium, Luxembourg, Portugal, Sweden or Switzerland and your income consists solely of dividends, interest and royalties (or a combination of both)

You're not entitled to personal allowances if these conditions apply.

To support your claim, you need a certificate of residency (for the period of your claim) from the overseas tax authority, and where appropriate, documents (for example, a passport) to show that you are a national of that country. Please keep your certificate and documents safe, in case we need to see them later.

i For more information about non-residents - relief under Double Taxation Agreements go to www.gov.uk and search for 'HS304'.

Box 16 If you are entitled to claim personal allowances as a non-resident on some other basis, or as a dual resident remittance basis user under the terms of certain Double Taxation Agreements

Put 'X' in box 16, if you're entitled to claim personal allowances as a non-resident in the UK, because:

- you're a British citizen or a national of another member state of the European Economic Area (EEA). The EEA member states are: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovak Republic (Slovakia), Slovenia, Spain, Sweden and United Kingdom
- you're resident in the Isle of Man or the Channel Islands

- you've previously resided in the UK and are resident abroad for the sake of your health, or the health of a member of your family living with you
- you're, or have been, employed in the service of the British Crown
- you're employed in the service of any State under the protection of Her Majesty
- you're employed in the service of any missionary society
- you're a widow, widower or surviving civil partner whose late husband, wife or civil partner was in the service of the British Crown

Dual residents claiming the remittance basis

Put an 'X' in box 16 if you're filling in box 28 to claim the remittance basis and you're claiming to be 'dual resident' because you're resident in one of the following countries. Austria, Barbados, Belgium, Fiji, Ireland, Kenya, Luxembourg, Mauritius, Namibia, Netherlands, Portugal, Swaziland, Sweden, Switzerland and Zambia.

Tell us the other country in which you claim to be resident in, in the 'Any other information box', box 40.

If you claim the remittance basis and are resident in (both) the UK and one of the above countries, you're entitled to UK personal allowances and the Annual Exempt Amount (AEA) for chargeable gains.

Boxes 17 to 19

Only fill in box 17 if you've filled in boxes 15 and/or 16.

Only fill in box 19 if you've filled in box 18, and were resident in either or both countries shown in box 18 during the 2015 to 2016 and 2016 to 2017 tax years.

Use the country or territory list to find the 3-letter code you need to fill in boxes 17 to 19.

Use a separate row for each country.

17	Enter the code(s) for the country or countries of which you are a national and/or resident - read the notes
	J E Y

Example of the country code for Jersey

Country or territory list

A ‘•’ in the second column of the list shows that the UK has a Double Taxation Agreement (DTA) with that country or territory.

Country or territory	DTA	3-letter code
Afghanistan		AFG
Albania	•	ALB
Algeria		DZA
American Samoa		ASM
Andorra		AND
Angola		AGO
Anguilla		AIA
Antigua and Barbuda	•	ATG
Argentina	•	ARG
Armenia	•	ARM
Aruba		ABW
Australia	•	AUS
Austria	•	AUT
Azerbaijan	•	AZE
Bahamas		BHS
Bahrain	•	BHR
Bangladesh	•	BGD
Barbados	•	BRB
Belarus	•	BLR
Belgium	•	BEL
Belize	•	BLZ
Benin		BEN
Bermuda		BMU
Bhutan		BTN
Bolivia	•	BOL
Bonaire	•	BES
Bosnia and Herzegovina	•	BIH
Botswana	•	BWA
Brazil		BRA
British Virgin Islands	•	VGB
Brunei Darussalam	•	BRN
Bulgaria	•	BGR
Burkina Faso		BFA
Burma (also known as Myanmar)	•	MMR
Burundi		BDI
Cambodia		KHM
Cameroon		CMR
Canada	•	CAN
Cape Verde		CPV
Cayman Islands	•	CYM
Central African Republic		CAF

Country or territory	DTA	3-letter code
Chad		TCD
Chile	•	CHL
China	•	CHN
Christmas Island	•	CXR
Cocos (Keeling) Islands	•	CCK
Columbia		COL
Comoros		COM
Congo		COG
Cook Islands		COK
Costa Rica		CRI
Côte d'Ivoire	•	CIV
Croatia	•	HRV
Cuba		CUB
Curaçao	•	CUW
Cyprus	•	CYP
Czech Republic	•	CZE
Democratic Republic of the Congo (formerly Zaire)		COD
Denmark	•	DNK
Djibouti		DJI
Dominica		DMA
Dominican Republic		DOM
Ecuador		ECU
Egypt	•	EGY
El Salvador		SLV
Equatorial Guinea		GNQ
Eritrea		ERI
Estonia	•	EST
Ethiopia	•	ETH
Falkland Islands	•	FLK
Faroe Islands	•	FRO
Fiji	•	FJI
Finland	•	FIN
France	•	FRA
French Guiana	•	GUF
French Polynesia		PYF
Gabon		GAB
Gambia	•	GMB
Georgia	•	GEO
Germany	•	DEU
Ghana	•	GHA
Gibraltar		GIB
Greece	•	GRC
Greenland		GRL
Grenada	•	GRD
Guadeloupe	•	GLP

Country or territory	DTA	3-letter code
Guam		GUM
Guatemala		GTM
Guernsey	•	GGY
Guinea		GIN
Guinea-Bissau		GNB
Guyana	•	GUY
Haiti		HTI
Honduras		HND
Hong Kong (SAR)	•	HKG
Hungary	•	HUN
Iceland	•	ISL
India	•	IND
Indonesia	•	IDN
Iran		IRN
Iraq		IRQ
Ireland (Republic of)	•	IRL
Isle of Man	•	IMN
Israel	•	ISR
Italy	•	ITA
Jamaica	•	JAM
Japan	•	JPN
Jersey	•	JEY
Jordan	•	JOR
Kazakhstan	•	KAZ
Kenya	•	KEN
Kiribati	•	KIR
Kuwait	•	KWT
Kyrgyzstan		KGZ
Laos		LAO
Latvia	•	LVA
Lebanon		LBN
Lesotho	•	LSO
Liberia		LBR
Libya	•	LBY
Liechtenstein	•	LIE
Lithuania	•	LTU
Luxembourg	•	LUX
Macao (SAR)		MAC
Macedonia (FYR)	•	MKD
Madagascar		MDG
Malawi	•	MWI
Malaysia	•	MYS
Maldives		MDV
Mali		MLI
Malta	•	MLT
Marshall Islands		MHL

Country or territory	DTA	3-letter code
Martinique	•	MTQ
Mauritania		MRT
Mauritius	•	MUS
Mayotte		MYT
Mexico	•	MEX
Micronesia		FSM
Moldova	•	MDA
Monaco		MCO
Mongolia	•	MNG
Montenegro	•	MNE
Montserrat	•	MSR
Morocco	•	MAR
Mozambique		MOZ
Namibia	•	NAM
Nauru		NRU
Nepal		NPL
Netherlands	•	NLD
New Caledonia		NCL
New Zealand	•	NZL
Nicaragua		NIC
Niger		NER
Nigeria	•	NGA
Niue		NIU
Norfolk Island	•	NFK
North Korea		PRK
Northern Mariana Islands		MNP
Norway	•	NOR
Oman	•	OMN
Pakistan	•	PAK
Palau		PLW
Panama	•	PAN
Papua New Guinea	•	PNG
Paraguay		PRY
Peru		PER
Philippines	•	PHL
Pitcairn Island		PCN
Poland	•	POL
Portugal	•	PRT
Puerto Rico		PRI
Qatar	•	QAT
Reunion	•	REU
Romania	•	ROU
Russian Federation	•	RUS
Rwanda		RWA
St. Helena and Dependencies		SHN
St. Kitts and Nevis	•	KNA


Country or territory	DTA	3-letter code
St. Lucia		LCA
St. Pierre and Miquelon		SPM
St. Vincent and the Grenadines		VCT
Saba	•	BES
Samoa		WSM
San Marino		SMR
Sao Tome and Principe		STP
Saudi Arabia	•	SAU
Senegal	•	SEN
Serbia and Montenegro	•	SRB
Seychelles		SYC
Sierra Leone	•	SLE
Singapore	•	SGP
Sint Eustatius	•	BES
Sint Maarten (Dutch part)	•	SXM
Slovak Republic	•	SVK
Slovenia	•	SVN
Solomon Islands	•	SLB
Somalia		SOM
South Africa	•	ZAF
South Korea	•	KOR
South Sudan		SSD
Spain	•	ESP
Sri Lanka	•	LKA
Sudan	•	SDN
Suriname		SUR
Svalbard and Jan Mayen Islands		SJM
Swaziland	•	SWZ
Sweden	•	SWE
Switzerland	•	CHE
Syria		SYR
Taiwan	•	TWN
Tajikistan	•	TJK
Tanzania		TZA
Thailand	•	THA
Timor-Leste		TLS
Togo		TGO
Tokelau		TKL
Tonga		TON
Trinidad and Tobago	•	TTO
Tunisia	•	TUN
Turkey	•	TUR
Turkmenistan	•	TKM
Turks and Caicos Islands		TCA
Tuvalu	•	TUV
Uganda	•	UGA

Country or territory	DTA	3-letter code
Ukraine	•	UKR
United Arab Emirates		ARE
United Kingdom		GBR
United States of America	•	USA
United States Virgin Islands		VIR
Uruguay		URY
Uzbekistan	•	UZB
Vanuatu		VUT
Vatican		VAT
Venezuela	•	VEN
Vietnam	•	VNM
Wallis and Futuna Islands		WLF
Yemen		YEM
Zambia	•	ZMB
Zimbabwe	•	ZWE
None of the above (Give details in 'Any other information' on page TR 7 of your tax return.)		ZZZ

Residence in other countries


Box 20 Amount of Double Taxation Agreement income for which partial relief is being claimed

You'll need Helpsheet 304, 'Non-residents – relief under Double Taxation Agreements' to help you fill in this box. You'll also need to complete and send in, the appropriate claim form included in the helpsheet.

 For more information go to www.gov.uk and search for 'HS304'.


Box 21 Relief under Double Taxation Agreements between the UK and other countries - amount claimed because of an agreement awarding residence to another country

You'll need Helpsheet 302, 'Dual residents' to help you fill in this box. You'll also need to complete and send in, the appropriate claim form included in the helpsheet.

 For more information go to www.gov.uk and search for 'HS302'.

Box 22 Relief claimed because of other provisions of the relevant Double Taxation Agreements

You'll need Helpsheet 304, 'Non-residents – relief under Double Taxation Agreements' to help you fill in this box. You will also need to complete and send in, the appropriate claim form included in the helpsheet.

 For more information go to www.gov.uk and search for 'HS304'.

Domicile

Understanding domicile

Domicile is not the same as nationality or residence. Usually you have your domicile in the country where you have your 'real' or permanent home.

You can't be without a domicile, and you can only have one domicile at a time.

There are three types of domicile:


- **Domicile of origin** – everyone acquires a domicile of origin at birth, usually the country where your father has his real or permanent home. If your parents were not married when you were born, your domicile of origin comes from your mother. This will continue as your domicile, unless you intend to remain or settle in the UK permanently or indefinitely
- **Domicile of dependence** – if you're legally dependent on another person, for example, because you're a child, you'll automatically have the same domicile as the other person – so if their domicile changes, yours will too. If you're a woman and you were married before 1974 you automatically acquired and retain the same domicile as your husband. If you were a US national married to a man domiciled in the UK, you retain your US domicile for UK tax purposes
- **Domicile of choice** – you can change your domicile after the age of 16 (earlier in Scotland). To do this you'll need to settle permanently in a country other than your previous country of domicile. If you change your domicile, you have a 'domicile of choice'


Don't fill in boxes 23 to 27, if you're not using the remittance basis of taxation, or your domicile isn't relevant for the tax year ended 5 April 2017.

Temporary non-residents, income and capital gains

When you return to the UK after a period of temporary non-residence, you may be charged tax on certain income and gains that arose during your period of temporary non-residence.

The rules that apply depend on the tax year you left the UK. For income tax, if your departure from the UK was in the 2012 to 2013 tax year or an earlier tax year, see HMRC6. If it was in the 2013 to 2014 or later tax year, see RDR1 and RDR3.

 For more information go to www.gov.uk and search for 'RDR1' or 'RDR3'. For HMRC6, go to www.gov.uk/government/publications/hmrc6

 For Capital Gains Tax information go to www.gov.uk and search for 'HS278'.

Box 23 If you are domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability for 2016-17

If you put 'X' in box 23, you must fill in boxes 24 to 40 as appropriate.

Box 25 If you have put 'X' in box 23 and have a domicile of origin within the UK, enter the date on which your domicile changed

If you don't know when your date of domicile changed, use 5 April at the end of the tax year in which the change took place, and give further details in the 'Any other information' box, box 40. Please also fill in any of the other boxes in this section which are applicable to you.

Box 26 If you were born in the UK but have never been domiciled here

If you put 'X' in box 26, you must fill in boxes 28 to 40 as appropriate.

Box 27 If you were born outside the UK, enter the date you first came to the UK

If you've put 'X' in box 23 you must enter the date you first came to the UK in this box.

Remittance basis

If you're resident in the UK you'll normally pay tax on all of your income as it arises and on your gains as they accrue, wherever that income and those gains are in the world.

The remittance basis is an alternative basis of taxation that's available to some individuals who are resident in the UK. If eligible, you can claim the remittance basis by completing box 28.

Don't fill in boxes 28 to 39 if you're not claiming the remittance basis for the 2016 to 2017 tax year.

i For more information go to www.gov.uk/tax-uk-income-live-abroad or go to www.gov.uk and search for 'RDR1'.

Box 28 If you are making a claim for the remittance basis for 2016-17

If you put 'X' in box 28 you must fill in box 23 to confirm your status.

You must also fill in box 28 if you filled in box 12 on page Ai 2 of the 'Additional Information' pages (don't fill in box 29 if your amount in box 12 is more than £1,999).

Box 29 If your unremitted income and capital gains for 2016-17 is less than £2,000

To work out if your unremitted income and gains for the year is below the £2,000 threshold, deduct (for each currency) the total foreign income remitted from the total foreign income arising in the tax year.

Convert the balance into UK pounds using the exchange rate on the last day of the tax year (5 April 2017), and use this total to work out the amount of 'unremitted foreign income'. If you're not sure, ask your tax adviser.

To work out the amount of your unremitted foreign chargeable gains, use the exchange rate (UK pounds) at the date of acquisition and the date of disposal.

i For more information go to RDRM31190 in the Residence, Domicile and Remittance Basis Manual at www.gov.uk/government/collections/hmrc-manuals

Box 30 If you were UK resident for 2016-17 and for 17 or more of the preceding 20 tax years

Put 'X' in box 30 if you've been a long-term resident (for 17 or more of the previous 20 tax years) in the UK, and you've put 'X' in box 28.

If you've put 'X' in box 30 you'll pay the £90,000 remittance basis charge (RBC) unless you:

- have less than £2,000 unremitted foreign income and/or gains from the 2016 to 2017 tax year (see box 29)
- were under 18 years old at 5 April 2017 (fill in box 33 if this applies)

If you put 'X' in box 30 (but not in boxes 29 or 33) fill in boxes 34 to 40 as appropriate.

Box 31 If you were UK resident for 2016-17 and for 12 or more of the preceding 14 tax years

Put 'X' in box 31 if you've been a long-term resident in the UK for 12 or more of the previous 14 tax years, (but fewer than 17 of the previous 20 tax years), and you've put 'X' in box 28.

If you've put 'X' in box 31 you'll pay the £60,000 remittance basis charge (RBC) unless you:

- have less than £2,000 unremitted foreign income and/or gains from the 2016 to 2017 tax year (see box 29)
- were under 18 years old at 5 April 2017 (fill in box 33 if this applies)

If you put 'X' in box 31 (but not in boxes 29 or 33) fill in boxes 34 to 40 as appropriate.

Box 32 If you were UK resident for 2016-17 and for 7 or more of the preceding 9 tax years

Put 'X' in box 32 if you've been resident in the UK for 7 or more of the previous 9 tax years, (but fewer than 12 of the previous 14 tax years), and you've put 'X' in box 28.

If you've put 'X' in box 32 you'll pay the £30,000 RBC unless you:

- have less than £2,000 unremitted foreign income and/or gains from the 2016 to 2017 tax year (see box 29)
- were under 18 years old at 5 April 2017 (fill in box 33 if this applies)

If you put 'X' in box 32 (but not in boxes 29 or 33) fill in boxes 34 to 40 as appropriate.

Box 33 If you were under 18 on 5 April 2017

If box 33 applies to you because you were under 18 years old at 5 April 2017, you won't need to pay the remittance basis charge, even if you're a 'long-term resident' and have completed box 30, 31 or 32. If you've put an 'X' in this box enter your date of birth in the 'Any other information' box, box 40.

You'll still lose your entitlement to personal allowances and the Annual Exempt Amount (AEA) if you've completed box 28 and claimed the remittance basis, unless you've put 'X' in box 29 because you've less than £2,000 unremitted foreign income and/or gains for the 2016 to 2017 tax year.

If you're working out your own tax don't forget to show the loss of allowances in your tax calculation.

Boxes 34 and 35 Amounts of nominated income/capital gains

You must fill in boxes 34 and 35 if you've put 'X' (only) in boxes 28, 30, 31 or 32.


The Remittance Basis Charge (RBC) is Income Tax, Capital Gains Tax, or a combination of both, charged on unremitted foreign income and/or gains on the arising basis. When you pay the RBC you must tell us on what income or gains the RBC is chargeable by nominating the appropriate income and/or gains. You do this by putting the amount of nominated income in box 34 and/or the nominated foreign gains in box 35. Tell us about your nominated income and gains in the 'Any other information' box, box 40.

To work out the amount of nominated foreign income, you must convert the income into UK pounds using the exchange rate at the time the income arose. If you're not sure, ask your tax adviser.

If you're calculating your own tax, include the Income Tax or Capital Gains Tax elements of the RBC in your total tax amount. If you're using the 'Tax calculation summary' page add either £30,000, £60,000 or £90,000 to the amount in box 1.

Don't forget to show the loss of allowances and AEA in your tax calculation.

If you're liable to pay the RBC you must put a nominated figure of at least £1 in either box 34 or box 35.

 For more information go to RDRM32320 in the Residence, Domicile and Remittance Basis Manual at www.gov.uk/government/collections/hmrc-manuals

Box 36 Adjustment to payments on account for capital gains


If you've put an amount in box 35, a nomination for capital gains, put the amount of Capital Gains Tax included in either the £30,000, £60,000 or £90,000 RBC in box 36.

If you're working out your own tax don't include the amount shown in box 36 in your payments on account calculation.

Box 37 If you have remitted nominated income or gains during 2016-17

If you've remitted any nominated foreign income and/or gains in excess of £10 for any tax year during the 2016 to 2017 tax year, put 'X' in box 37. If the income or gain covers more than one tax year, give a breakdown of the amount in the 'Any other information' box, box 40.

Box 38 If you are claiming relief from UK tax for foreign income or gains invested in a qualifying business during 2016-17

 For more information on business investment relief and qualifying conditions see RDRM34300 onwards in the Residence, Domicile and Remittance Basis Manual at www.gov.uk/government/collections/hmrc-manuals

Box 39 If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief

If you put an 'X' in box 39, you must tell us the amount of the investment that no longer qualifies and the company registration number in the 'Any other information' box, box 40.

Box 40 Any other information

Please put any additional information in this box, for example, any:

- nominated income or gains
- UK Gift Aid donations
- double taxation relief claims
- nominated foreign income or gains (in excess of £10) during the 2016 to 2017 tax year, that cover more than 1 tax year
- investment that no longer qualifies for relief

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

Non-resident entertainers and sportspersons can get more help from the following office.

Non-resident entertainers and sportspersons

Charities, Savings and International 1

HM Revenue and Customs

BX9 1AU

Phone: 03000 547 395 (from UK)

00 44 3000 547 395 (from overseas)

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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