



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.

i For a list of Self Assessment commercial software suppliers go to www.gov.uk/government/publications/self-assessment-commercial-software-suppliers

Do not 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 (OWR)
 - became UK resident during this tax year
 - are due split year treatment
 - have a domicile outside the UK
 - have foreign income or capital gains and want to use the remittance basis for the 2024 to 2025 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'.

Your name and Unique Taxpayer 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 2024 to 2025

Your UK tax liability depends on where you're 'resident' and 'domiciled' in a tax year.

i For more information about the Statutory Residence Test go to www.gov.uk and search for Residence domicile and remittance basis manual.

If you're filling in these pages on behalf of someone who died during the 2024 to 2025 tax year, you'll need to read RDRM11900 onwards to help you work out their residence status.

If you put 'X' in box 1 go to box 4. Boxes 2 to 3.1 do not apply. You must also put an entry in boxes 7 to 14 where applicable.

Reference to 'resident' in these notes means resident under the rules for tax years prior to 2013 to 2014 and resident under the Statutory Residence Test for the following years.

i For more information, go to www.gov.uk/government/publications/tax-on-foreign-income-rules-for-the-tax-year-ending-5-april-2013 or go to www.gov.uk and search for 'HMRC6'.

i For more information, go to www.gov.uk/government/publications/rdr3-statutory-residence-test-srt or go to www.gov.uk and search for 'RDR3'.

Box 2 If you are eligible for overseas workday relief for 2024 to 2025

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

Your foreign earnings (see RDR4, note 4) are not 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, 'overseas workday relief')
- your employment is carried on (fully or partly) outside the UK
- the year is either
 - the first tax year immediately following 3 consecutive tax years for which you were not resident in the UK
 - one of the next 2 tax years after such a year

If you do not bring (remit) your foreign earnings to the UK in the tax year you receive them, they are not taxable in the UK for that tax year. This is overseas workday relief (OWR).

If you put 'X' in box 2 but not box 3, do not 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 OWR as it is for the Statutory Residence Test (SRT).

For OWR workdays see the RDR4 and for the SRT workdays see RDRM11150.

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

Box 3 If your circumstances meet the criteria for split year treatment for 2024 to 2025

Split year treatment is only due if you are a 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, become resident or cease to be resident during the year, you must consider if any case of split year applies to you. If it does you'll get split year treatment and the tax year will be split into a UK part and an overseas part and you'll 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 RDRM12040 to RDRM12080.
Case 2	The partner of someone starting full-time work overseas - read RDRM12090 to RDRM12120.
Case 3	Ceasing to have a home in the UK - read RDRM12130 and RDRM12140.
Case 4	Starting to have a home in the UK only - read RDRM12150 and RDRM12160.
Case 5	Starting full-time work in the UK - read RDRM12170 and RDRM12180.
Case 6	Ceasing full-time work overseas - read RDRM12190 to RDRM12230.
Case 7	The partner of someone who has stopped working overseas - read RDRM12240 to RDRM12260.
Case 8	Starting to have a home in the UK - read RDRM12270 and RDRM12280.

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
- do not 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 2024 to 2025 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 RDRM12000, split year treatment. Go to www.gov.uk and search for 'Residence domicile and remittance basis manual'.

Box 4 If you were resident in the UK for 2023 to 2024

Put 'X' in box 4 if you were resident in the UK for the 2023 to 2024 tax year and you're one of the following:

- not resident for the 2024 to 2025 tax year
- resident for the 2024 to 2025 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 OWR amount included in box 12 on page Ai 2 of the 'Additional information' page is for money received in the 2024 to 2025 tax year but earned in an earlier tax year, put '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 RDRM11140.

Box 8 If you had a gap between employments in 2024 to 2025

Put 'X' in box 8 if you've put 'X' in box 7 and you've had a gap between employments in the 2024 to 2025 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 RDRM11160. Go to www.gov.uk and search for 'Remittance domicile and remittance basis manual'.

Box 9 If you had a home overseas in 2024 to 2025

If you had one or more homes overseas and you spent at least 30 days in any one of those homes during the 2024 to 2025 tax year, put 'X' in box 9. You must consider each overseas home separately.

i For more information about what constitutes a home, read RDRM11130 and Annex A of RDRM13010. Go to www.gov.uk and search 'Residence domicile and remittance basis manual'.

Box 10 Number of days spent in the UK during 2024 to 2025

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 2024 to 2025 tax year when you were in the UK at midnight in box 10. In addition to days when you were in the UK at midnight, include any days over 30 that count as deemed days. Make a note in box 40 of how many deemed days are included 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 did not spend any days in the UK in the 2024 to 2025 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 do not need to include transit days in box 10, but put the number of days you were in transit in the UK in box 11.1.

Deemed days

The Statutory Residence Test asks 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 will not apply if you've put 'X' in box 7.

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, the number in box 11 should not exceed 60.

i For more information read Annex B of RDRM13200. Go to www.gov.uk and search for 'Residence domicile and remittance manual'.

Box 11.1 Number of days when you were in the UK at midnight during 2024 to 2025, but you were in transit

Put the total number of days when you were in the UK at midnight during 2024 to 2025, but you were in transit in box 11.1.

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 do not take part in any activities that are unrelated to your passage through the UK

Do not include these days in any entry in box 10.

Box 12 How many ties to the UK did you have in 2024 to 2025?

Take the following action for box 12:

- if you have 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 4, 5 and 8, put the number of UK ties you had in the overseas part of the 2024 to 2025 tax year in box 12
- if you've not filled in either box 1 or box 3, you do not 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 5 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 2024 to 2025 tax year. You can also have a family tie if you've a child (under 18) resident in the UK for the 2024 to 2025 tax year, but special rules apply – see RDRM11510 onwards.

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 2024 to 2025 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 2024 to 2025 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 2022 to 2023 or 2023 to 2024 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 2024 to 2025 tax year. You only need to consider this tie if you were resident in (one or more) of the 2021 to 2022, 2022 to 2023 and 2023 to 2024 tax years.

Box 13 Number of days you worked for more than 3 hours in the UK in 2024 to 2025

If you've put 'X' in box 1 and box 7 because you meet the third automatic overseas test for the 2024 to 2025 tax year, put the total number of days that you worked for more than 3 hours in the UK during the 2024 to 2025 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 days you worked for more than 3 hours overseas in 2024 to 2025

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 (OWR) for the whole of the 2024 to 2025 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 OWR claim for the UK part of the 2024 to 2025 tax year in box 14.

What activities does 'work' cover?

See RDRM11740.

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 Israel and Jamaica
- you're a national and a resident of Argentina, Australia, Azerbaijan, Bangladesh, Belarus, Bolivia, Bosnia-Herzegovina, Botswana, Canada, Egypt, Gambia, India, Indonesia, Ivory Coast (Cote d'Ivoire), Japan, Jordan, Kazakhstan, Korea (Republic of), Lesotho, Malaysia, Montenegro, Morocco, New Zealand, Nigeria, Oman, Pakistan, Papua New Guinea, Philippines, Russian Federation, Serbia, South Africa, 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 Barbados, Belgium, Burma, Fiji, Greece, Ireland, Kenya, Luxembourg, Mauritius, Namibia, Netherlands, Portugal, Swaziland or Switzerland

Do not put 'X' in box 15, if you're either:

- a resident of Kenya or Mauritius
- a resident but not a citizen, of Austria, Belgium, Luxembourg, Portugal or Switzerland

and your income consists solely of dividends, interest or royalties (or a combination of any)

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're 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 and Sweden
- 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 His 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 '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 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 2023 to 2024 and 2024 to 2025 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
Colombia	•	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
Kosovo	•	XKX
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

Country or territory	DTA	3-letter code
Marshall Islands		MHL
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

Country or territory	DTA	3-letter code
St. Kitts and Nevis	•	KNA
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 (also known as Eswatini)	•	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

Country or territory	DTA	3-letter code
Uganda	•	UGA
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		ZZZ
(Give details in the 'Any other information' box, box 40 on page RR 3.)		

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

Only enter the amount of UK tax deducted in box 21. You'll need Helpsheet 302, 'Dual residency' 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

Only enter the amount of UK tax deducted in box 22. 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'.

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 cannot be without a domicile, and you can only have one domicile at a time.

There are 3 types of domicile:

- **Domicile of origin** – everyone acquires a domicile of origin at birth, usually the country where your father has his permanent home. If your parents were not married when you were born, your domicile of origin comes from your mother. Your domicile may change if you decide to settle permanently or indefinitely in a country other than your domicile of origin.
- **Domicile of dependence** – if you're legally dependent on another person, for example, because you're a child, you'll probably have the same domicile as the other person – so if their domicile changes, yours may too. If you're a woman and you were married before 1974 you automatically acquired the same domicile as your husband, as a domicile of choice. If, before 1974, you were a US national married to a man domiciled in the UK, you retained your US domicile for UK tax purposes.
- **Domicile of choice** – once you've reached the age of 16 (earlier in Scotland) an individual is legally able to acquire an independent domicile by settling in another country and forming the intention to remain there permanently or indefinitely.

From 6 April 2017 the deemed domicile provisions apply, please read the accompanying notes to boxes 23.1, 23.2 and 23.3.

Do not fill in boxes 23 to 27, if you're not using the remittance basis of taxation, or your domicile is not relevant for the tax year ended 5 April 2025.

Box 23 refers to your domicile status in general or common law. So if you're domiciled outside the UK and it is relevant to your UK tax liability, tick the box.

If you're deemed domiciled and so chargeable on the arising basis there should be:

- 'X' in box 23
- followed by 'X' in either 23.1 or 23.2
- then complete boxes 23.3 to 27 if you're taking advantage of the trust protections so that you would only be taxed on the benefits that you derived from a protected trust, rather than on the income and gains in the trust as they arise – this is not available to individuals who are deemed domiciled under Condition A

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. See RDRM12610 onwards.

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 RDRM10200 onwards.

 For more information, go to www.gov.uk and search for 'RDR1' or 'RDRM10200'.
For HMRC6, go to www.gov.uk and search for '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 2024 to 2025

If you put 'X' in box 23, you must fill in boxes 23.1 to 40 as appropriate.

Box 23.1 If you were deemed UK domicile under Condition A

You'll meet Condition A if you were born in the UK with a UK domicile of origin and you were UK resident for the 2024 to 2025 tax year.

If you've put 'X' in this box you cannot claim the remittance basis. You must put an entry in box 25.

Box 23.2 If you were deemed UK domicile under Condition B

You'll meet Condition B if you've been UK resident for at least 15 of the 20 years prior to 2024 to 2025, and you were UK resident for the 2024 to 2025 tax year. If you've put 'X' in this box you cannot claim the remittance basis. You may need to put an entry in boxes 23.3, 26 and 27. If you're not sure, ask your tax adviser.

Box 23.3 Enter the number of years you've been resident in the UK in the previous 20 years

You must put an entry in this box if you meet Condition B.

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 do not 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 have put 'X' in box 23 and you were born outside the UK, enter the date that you first came to live in the UK

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

Do not fill in boxes 28 to 39.1 if you're not claiming the remittance basis for the 2024 to 2025 tax year.

Do not fill in boxes 28 to 39 if you are not resident in the UK. Only UK residents can claim the remittance basis.



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

Foreign savings and dividends income not covered by Remittance basis

A special rule applies if you held more than 5% of shares or securities in a UK close company which you exchanged for an equivalent holding of shares or securities in a non-UK company on or after 17 November 2022. This rule treats income paid on securities held in the non-UK company as if they were shares or securities held in a UK company.

If you pay tax on the remittance basis and this special rule applies, include details of this income in box 40 'Any other information'. Include the:

- total amount of dividend income (in UK pounds) before taking off any foreign tax or Special Withholding Tax (SWT)
- total amount of savings interest (in UK pounds) before taking off any foreign tax or SWT
- amount of foreign tax or SWT paid
- country or territory code the tax was paid and confirm if you are entitled to and claiming foreign tax credit relief on this income

Box 28 If you are making a claim for the remittance basis for 2024 to 2025

If you put 'X' in box 28 you must fill in box 23 to confirm your status. If you've put an entry in either box 23.1 or box 23.2 you cannot claim the remittance basis and there must not be an entry in box 28, unless your unremitted income and capital gains is less than £2,000 (you've put 'X' in box 29).

You must also fill in box 28 if you filled in box 12 on page Ai 2 of the 'Additional Information' pages (do not 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 2024 to 2025 is less than £2,000

You may also complete this box if you're deemed UK domicile and your unremitted income 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 2025), 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 deemed UK domicile for 2024 to 2025 and have remitted to the UK any of your foreign income or gains that arose in a year when you previously claimed the remittance basis

If you've put 'X' in box 30, give full details in the 'Any other information' box, box 40 and make sure you've declared the income or gains in the appropriate pages on your tax return.

Box 31 If you were UK resident for 2024 to 2025 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 15 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 or gains from the 2024 to 2025 tax year (see box 29)
- were under 18 years old at 5 April 2025 (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 2024 to 2025 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 or gains from the 2024 to 2025 tax year (see box 29)
- were under 18 years old at 5 April 2025 (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 2025

If box 33 applies to you because you were under 18 years old at 5 April 2025, you'll not need to pay the remittance basis charge, even if you're a 'long-term resident' and have completed box 31 or 32. If you've put '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 or gains for the 2024 to 2025 tax year.

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

Boxes 34 and 35 Amounts of nominated income or capital gains

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

The Remittance Basis Charge (RBC) is Income Tax, Capital Gains Tax, or a combination of both, charged on unremitted foreign income 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 or gains. You do this by putting the amount of nominated income in box 34 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 or £60,000 to the amount in box 1.

Do not 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.

i 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 or £60,000 RBC in box 36.

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

Box 37 If you have remitted nominated income or gains during 2024 to 2025

If you've remitted any nominated foreign income or gains in excess of £10 for any tax year during the 2024 to 2025 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 2023 to 2024

Put in box 40, 'Any other information' box, a breakdown of the amounts invested in each separate company.

i 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 '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. You must make sure that the claim is withdrawn. Any tax due on the remittance must be paid.

Box 39.1 If you have UK income or gains deemed to be foreign under qualifying asset holding company rules, put 'X' in the box

You must put 'X' in box 39.1 if you have UK income or gains deemed to be foreign under qualifying asset holding company rules. You are not required to tell us the amount of UK income or gains that is deemed to be foreign.

i For more information on qualifying asset holding companies and the remittance basis, see IFM41000 onwards in the Investment Funds Manual IFM41000 at www.gov.uk/hmrc-internal-manuals/investment-funds/ifm41000

i For more information on qualifying asset holding company rules see IFM40000 onwards in the Investment Funds Manual at www.gov.uk/hmrc-internal-manuals/investment-funds/ifm40000

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
- remitted nominated foreign income or gains (in excess of £10) during the 2024 to 2025 tax year, that cover more than 1 tax year
- investment that no longer qualifies for relief
- details of remitted foreign income or gains if you are deemed UK domicile
- income received from shares or securities in a non-UK company that are treated as shares or securities in a UK company because of an exchange taking place on or after 17 November 2022

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.