

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

The ‘Residence, remittance basis etc’ pages are mainly for people who:

- 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
  - have foreign income and/or capital gains and want to use the remittance basis for 2014–15

**i** For more information about the topics covered in these notes read booklet RDR1, ‘Guidance Note: Residence, Domicile and the Remittance Basis’. Go to [www.gov.uk](http://www.gov.uk) and type ‘RDR1’ in the search bar.

The residence rules changed in 2013–14. To work out your residence status before this period see booklet HMRC6, ‘Residence, domicile and the remittance basis’. Go to [www.gov.uk](http://www.gov.uk) and type ‘HMRC6’ in the search bar.

### Your name and Unique Taxpayer Reference

If you printed a copy of the ‘Residence, remittance basis etc’ pages from the internet, 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 2014-15

Your UK tax liability depends on where you are ‘resident’ and ‘domiciled’ in a tax year. The ‘Tax Residence Indicator’ online tool can help you work out your residence status for 2014–15.

**i** For more information about the Tax Residence Indicator go to [www.gov.uk/tax-foreign-income/residence](http://www.gov.uk/tax-foreign-income/residence)

**i** For more information about the Statutory Residence Test go to [www.gov.uk](http://www.gov.uk) and type ‘RDR3’ in the search bar.

If you are completing these pages on behalf of someone who died during tax year 2014–15, you will 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 do not apply. You **must** fill in box 10 with the number of days spent in the UK for the whole of the tax year.

**i** For more information go to [www.gov.uk](http://www.gov.uk) and type ‘RDR3’ in the search bar.

#### Box 2 If you are eligible for overseas workday relief for 2014-15

If you have 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 are not taxable in the UK, if you meet all the following conditions:

- you are not domiciled in the UK
- you are 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 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.

Overseas Workday Relief is only available for new claims from 2013–14. 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, do not fill in box 10. But if you put ‘X’ in boxes 2 **and** 3, you **must** fill in box 10 with the number of days spent

in the UK for the overseas part of the tax year. If you put an 'X' in Box 2 you need to put an entry in Box 14.

**i** For more information about Overseas Workday Relief go to [www.gov.uk](http://www.gov.uk) and type 'RDR4' in the search bar.

### Box 3 If your circumstances meet the criteria for split-year treatment for 2014-15

Split year treatment is only due if you are UK resident for the year, if you have ticked Box 1 split year treatment is not due.

If you are UK resident in a tax year, you pay UK tax as if you are resident for the whole tax year. However, if you are 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 39
- **don't** put 'X' in box 1, but fill in box 6
- fill in box 10 with the number of days spent in the UK for the overseas part of the tax year

### 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 1 case of split-year treatment applies for 2014-15. Give details of which cases apply to you in the 'Any other information' box, box 39, starting on page RR 3.

**i** For more information read Section 5 of RDR3. Go to [www.gov.uk](http://www.gov.uk) and type 'RDR3' in the search bar.

### Box 4 If you were resident in the UK for 2013-14

Put 'X' in box 4 if you were resident in the UK for the tax year 2013-14 and you are:

- not resident for the tax year 2014-15, or
- resident for the tax year 2014-15, 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 tax year 2014-15 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

See box 10 for more information.


### Box 8 If you were resident in the UK in any of the previous 3 tax years

If you were UK resident in 1 of the last 3 years this may affect your residence status.

Your residence status for years prior to 2013-14 will be determined by the rules that applied in those years. However, if your residence status in those years is relevant for the purposes of deciding your residence status under the SRT, you can instead make an election to have your residence status for those earlier years determined by reference to the SRT. This will not affect your actual residence status or tax liability for the years covered by the election. Once an election is made it cannot be revoked. Use the 'Any other information' box, box 39, if you wish to make such an election.

### Box 9 If you had a home overseas in 2014–15

Put an 'X' in box 9 if you had a home overseas and you spent fewer than 30 days in that home during the 2014–15 tax year. Read Paragraph 1.24 and Annex A of RDR3 for more information about what constitutes a home.

 For more information go to [www.gov.uk](http://www.gov.uk) and type 'RDR3' in the search bar.

### Box 10 Number of days spent in UK during 2014–15

Only fill in box 10 if you put 'X' in Boxes 1, 2 or 3. Put in box 10 the total number of days during 2014–15 when you were in the UK at midnight. You must include any days when you were in the UK at midnight due to exceptional circumstances (read box 11).

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

A transit day is a day when you are 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, and
- 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

#### 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 are 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 have:

- been UK resident in 1 or more of the preceding 3 tax years, and
- at least 3 UK ties for the tax year, and
- been present in the UK on more than 30 days, in the tax year, where you have not been here at midnight

The deeming rule will not apply if you have put an 'X' in box 7.


 For more information go to [www.gov.uk](http://www.gov.uk) and type 'RDR3' in the search bar.

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

Put in box 11 the total number of days that you spent in the UK due to exceptional circumstances beyond your control, 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.

 For more information read Annex B of RDR3. Go to [www.gov.uk](http://www.gov.uk) and type 'RDR3' in the search bar.

### Box 12 How many ties to the UK did you have in 2014–15?

- if you have ticked box 1 because you do not meet any of the automatic overseas tests but you do not meet the automatic UK tests, please enter the number of ties to the UK you had in 2014–15
- if you have not ticked box 1 but you have ticked box 3 because you meet the criteria for any of the split year cases 4, 5 and 8 please enter the number of UK ties you had in the overseas part of 2014–15
- if you have not ticked either box 1 or box 3, you do not need to make an entry 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 2014–15. You can also have a family tie if you have a child (under 18) resident in the UK for 2014–15, 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, 1 night during 2014–15.

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 tax year 2014–15. 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 tax years 2012–13 or 2013–14 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 tax year 2014–15. You only need to consider this tie if you were resident in (one or more) the tax years 2011–12, 2012–13 and 2013–14.

 For more information go to [www.gov.uk](http://www.gov.uk) and type 'RDR3' in the search bar.

## Box 13 Number of workdays you spent in the UK in 2014-15

If you have ticked box 1 because you meet the automatic overseas test for 2014–15, please enter the total number of days on which you worked for more than 3 hours in the UK during 2014–15.

If you have not ticked box 1 but you have ticked box 3 because you meet the criteria for any of the split year cases 1 and 6, please enter the total number of days on which you worked for more than 3 hours during the overseas part of the year.

## Box 14 Number of workdays you spent overseas in 2014-15

If you have put an 'X' in Box 2 enter the total number of overseas work days that relate to your claim to Overseas Workday Relief for the whole of 2014–15. If you have put an 'X' in Boxes 2 and 3 you only need to enter the number of overseas work days in respect of your Overseas Workday Relief claim for the UK part of 2014–15.

## What activities does 'work' cover?

Read paragraphs 3.11 and 3.12 of RDR3.

## What else counts as time spent working?

Read 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 an 'X' in box 15 if you are 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 are a **national** of Bulgaria, Israel and Jamaica
- you are a **national and a resident** of Argentina, Australia, Azerbaijan, Bangladesh, Belarus, Bolivia, Bosnia-Herzegovina, Botswana, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Gambia, Iceland, 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 are a **resident** of Austria, Barbados, Belgium, Burma, Fiji, Greece, Ireland, Kenya, Luxembourg, Mauritius, Namibia, Netherlands, Portugal, Swaziland, Sweden, Switzerland or Zambia

Don't put an 'X' in box 15, if you are:

- a resident of Kenya, Mauritius or Zambia or
- 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 are 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.hmrc.gov.uk/helpsheet304](http://www.hmrc.gov.uk/helpsheet304)

### **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 (DTAs)**

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

- you are a British citizen or a national of another member state of the European Economic Area (EEA). The EEA member states are: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovak Republic (Slovakia), Slovenia, Spain, Sweden and United Kingdom
- you are resident in the Isle of Man or the Channel Islands
- you have 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 are, or have been, employed in the service of the British Crown
- you are employed in the service of any State under the protection of Her Majesty
- you are employed in the service of any missionary society
- you are 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 are filling in box 28 to claim the remittance basis and you are claiming to be 'dual resident' because you are resident in one of the following countries. Austria, Barbados, Belgium, Fiji, Ireland, Kenya, Luxembourg, Mauritius, Namibia, Netherlands, Portugal, Swaziland, Sweden, Switzerland and Zambia.

Give details of the other country in which you claim to be resident in the 'Any other information box', box 39.

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

### **Boxes 17 to 19**

Only complete box 17 if you have put an entry in boxes 15 and/or 16.

Only complete box 19 if you put an entry in box 18, and were resident in either or both countries shown in box 18 during 2013–14 and 2014–15.

Use the country or territory list to find the 3-letter code, needed to complete 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	•	BRG
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 will 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.

### Box 21 Relief under Double Taxation Agreements between the UK and other countries – amount claimed because of an agreement awarding residence to another country (see Helpsheet 302)

You will need Helpsheet 302, 'Dual residents' 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.hmrc.gov.uk/helpsheet302](http://www.hmrc.gov.uk/helpsheet302)



### **Box 22 Relief claimed because of other provisions of the relevant Double Taxation Agreements (see Helpsheet 304)**

You will 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.hmrc.gov.uk/helpsheet304](http://www.hmrc.gov.uk/helpsheet304)

## **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 1 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 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 are legally dependent on another person, for example, because you are a child, you will automatically have the same domicile as the other person – so if their domicile changes, yours will too. If you are 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** – after the age of 16 (earlier in Scotland), you can change your domicile. To do this you will 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 are not using the remittance basis of taxation, or your domicile is not relevant for the year ended 5 April 2015.

### **Temporary non-residents, income and capital gains**

When you return to the UK after a period of temporary non-residence (usually a period of less than 5 years), you may be charged tax on certain income and gains you received (or remitted to the UK) during your period of temporary non-residence.

The temporary non-residents rule may apply where you are resident in the UK but under the terms of a Double Taxation Agreement were Treated as non-resident for an earlier period.

The rules that apply depend on the year you left the UK.

 For more information contact your tax adviser or go to [www.hmrc.gov.uk/helpsheet278](http://www.hmrc.gov.uk/helpsheet278)

### **Box 23 If you are domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability**

If you put an 'X' in box 23, you must fill in boxes 24 to 27 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 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 'Any other information', box 39.

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

If you put an 'X' in box 26, you will also need to fill in boxes 28 to 38 as appropriate.

## Remittance basis

If you are resident in the UK you will 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 is available to some individuals who are resident in the UK. You can, if eligible, claim the remittance basis by completing box 28.

Don't fill in boxes 28 to 38 if you are not claiming the remittance basis for 2014–15.

**i** For more information go to [www.gov.uk/tax-uk-income-live-abroad](http://www.gov.uk/tax-uk-income-live-abroad) and [www.gov.uk/government/publications/hmrc6](http://www.gov.uk/government/publications/hmrc6)

### Box 28 If you are making a claim for the remittance basis for 2014–15

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

You must also fill in box 28 if you completed 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 2014–15 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 2015), and use this total to work out the amount of 'unremitted foreign income'. If you are 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.hmrc.gov.uk/manualsa-z](http://www.hmrc.gov.uk/manualsa-z)

### Box 30 If you were UK resident for 2014–15 and for 12 or more of the preceding 14 tax years

Put an 'X' in box 30 if you have been a long-term resident (for 12 or more of the previous 14 tax years) in the UK, and you have put an 'X' in box 28.

If you have put an 'X' in box 30 you will pay the £50,000 remittance basis charge (RBC) unless you:

- have less than £2,000 unremitted foreign income and/or gains from 2014–15 (see box 29)
- were under 18 at 5 April 2015 (fill in box 32 if this applies)

If you put an 'X' in box 30 (but **not** in boxes 29 or 32) fill in boxes 33 to 39 as appropriate.

### Box 31 If you were UK resident for 2014–15 and for 7 or more of the preceding 9 tax years

Put an 'X' in box 31 if you have 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 have put an 'X' in box 28.

If you have put an 'X' in box 31 you will pay the £30,000 RBC unless you:

- have less than £2,000 unremitted foreign income and/or gains from 2014–15 (see box 29)
- were under 18 at 5 April 2015 (fill in box 32 if this applies)

If you put an 'X' in box 31 (but **not** in boxes 29 or 32) fill in boxes 33 to 39 as appropriate.

### Box 32 If you were under 18 on 5 April 2015

If box 32 applies to you because you were under 18 at 5 April 2015, you will not need to pay the remittance basis charge, even if you are a 'long-term resident' and have completed box 30 or 31. If you have put an 'X' in this box enter your date of birth in 'Any other information' box 39.

However, you will still lose your entitlement to personal allowances and the Annual Exempt Amount (AEA) if you have completed box 28 and claimed the remittance basis, unless you have put an 'X' in box 29 because you have less than £2,000 unremitted foreign income and/or gains for 2014–15.

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

### **Boxes 33 and 34 Amounts of nominated income/capital gains**

You **must** fill in boxes 33 and 34 if you have put an 'X' (**only**) in boxes 28, 30 or 31.

The 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 33 and/or the nominated foreign gains in box 34. Remember to give details about your nominated income and gains in 'Any other information', box 39.

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 are not sure, ask your tax adviser.

If you are calculating your own tax, include the Income Tax or Capital Gains Tax elements of the RBC in your total tax amount. If you are using the 'Tax calculation summary' page add either £30,000 or £50,000 to the amount in box 1.

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

If you are liable to pay the RBC you must put a nominated figure of at least £1 in either box 33 or box 34.

**i** For more information go to RDRM32320 in the Residence, Domicile and Remittance Basis Manual at [www.hmrc.gov.uk/manualsa-z](http://www.hmrc.gov.uk/manualsa-z)

### **Box 35 Adjustment to payments on account for capital gains**

If you have put an amount in box 34, a nomination for capital gains, put the amount of Capital Gains Tax included in either the £30,000 or the £50,000 RBC in box 35.

If you are working out your own tax **don't** include the amount shown in box 35 in your payments on account calculation.

### **Box 36 If you have remitted nominated income or gains during 2014-15**

Put an 'X' in box 36 if you have remitted any nominated foreign income and/or gains in excess of £10 for any tax year during 2014-15. If the income or gain covers more than 1 tax year, give a breakdown of the amount in the 'Any other information' box, box 39.

### **Box 37 If you are claiming relief from UK tax for foreign income or gains invested in a qualifying business during 2014-15**

**i** For more information on business investment relief and qualifying conditions see RDRM34300 onwards in the Residence, Domicile and Remittance Basis Manual at [www.hmrc.gov.uk/manualsa-z](http://www.hmrc.gov.uk/manualsa-z)

### **Box 38 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 38, you **must** give details of the amount of the investment that no longer qualifies and the company registration number in the 'Any other information' box, box 39.

### **Box 39 Any other information**

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

- nominated income or gains
- UK Gift Aid donations
- double taxation relief claims
- nominated foreign income or gains (in excess of £10) during 2014-15, that cover more than 1 tax year
- investment that no longer qualifies for relief

## More help if you need it

If you are unable to go online:

- phone the Self Assessment Orderline on 0300 200 3610 for paper copies of the helpsheets and forms
- phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return

Special rules apply to some people working abroad. You can get more help from our offices as follows.

### **Crown employees or pensioners (for example, civil servants, diplomats, members of the armed forces)**

South Wales Area, Cardiff (Compliance)  
Residence Group 15 East  
Ty Glas  
Llanishen  
CARDIFF  
Wales CF14 5FP  
Phone: 029 2032 5048 (from UK)  
00 44 161 931 9070 (from overseas)  
email: [www.hmrc.gov.uk/cnr/email.htm](http://www.hmrc.gov.uk/cnr/email.htm)

### **Merchant Navy seafarers**

South Wales Area, Cardiff (Compliance)  
Marine Group 15 East  
Ty Glas  
Llanishen  
CARDIFF  
Wales CF14 5FP  
Phone: 03000 582411 (from UK)  
00 44 161 931 9070 (from overseas)  
email: [www.hmrc.gov.uk/cnr/email.htm](http://www.hmrc.gov.uk/cnr/email.htm)

### **Non-resident entertainers and sportspersons**

HMRC Personal Tax International  
Foreign Entertainers Unit  
St John's House  
Merton Road  
LIVERPOOL  
England L75 1BB  
Phone: 03000 547395 (from UK)  
00 44 3000 547395 (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.