



Your name

Your Unique Taxpayer Reference (UTR)

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Residence status

Please read the 'Residence, remittance basis etc notes' before you fill in boxes 1 to 14.

1 If you were not resident in the UK for 2024–25, put 'X' in the box ☐	7 If you meet the third automatic overseas test, put 'X' in the box ☐
2 If you are eligible for overseas workday relief for 2024–25, put 'X' in the box ☐	8 If you had a gap between employments in 2024–25, put 'X' in the box ☐
3 If your circumstances meet the criteria for split year treatment for 2024–25, put 'X' in the box ☐	9 If you had a home overseas in 2024–25, put 'X' in the box ☐
3.1 If more than one case of split year treatment applies, put 'X' in the box ☐	10 Number of days spent in the UK during 2024–25
4 If you were resident in the UK for 2023–24, put 'X' in the box ☐	11 Number of days in box 10 attributed to exceptional circumstances
5 If you have made an entry in box 2 and any of your foreign earnings are for an earlier year, put 'X' in the box ☐	11.1 Number of days when you were in the UK at midnight during 2024–25, but you were in transit – do not include these days in any entry in box 10
6 If you have an entry in box 3 enter the date from which the UK part of the year begins or ends DD MM YYYY 	12 How many ties to the UK did you have in 2024–25?
	13 Number of days you worked for more than 3 hours in the UK in 2024–25
	14 Number of days you worked for more than 3 hours overseas in 2024–25

Personal allowances for non-residents and dual residents

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 the box ☐	17 Enter the codes for the country or countries of which you are a national and/or resident
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 (read the notes), put 'X' in the box ☐	

Residence in other countries

18	Enter the codes for the country or countries, other than the UK, in which you were resident for tax purposes for 2024–25
19	If you were also resident in either or both of the countries above for 2023–24, enter the appropriate codes
20	Amount of Double Taxation Agreement income for which partial relief is being claimed
21	Relief under Double Taxation Agreements between the UK and other countries – amount claimed because of an agreement awarding residence to another country – read ‘Helpsheet 302’
22	Relief claimed because of other provisions of the relevant Double Taxation Agreements – read ‘Helpsheet 304’

Domicile

Read the 'Residence, remittance basis etc notes' before you fill in boxes 23 to 40.

23	If you are domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability for 2024–25, put 'X' in the box. Please explain in box 40 how your domicile is relevant to your Income Tax or Capital Gains Tax liability
	If you have put 'X' in box 23, you must put an entry in box 25, 26 or 27.
23.1	If you were deemed UK domicile under Condition A, put 'X' in the box
23.2	If you were deemed UK domicile under Condition B, put 'X' in the box
23.3	Enter the number of years you've been resident in the UK in the previous 20 years
24	If 2024–25 is the first year you have told us that your domicile is outside the UK, put 'X' in the 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 DD MM YYYY
26	If you were born in the UK but have never been domiciled here, put 'X' in the 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 DD MM YYYY

Remittance basis

28 If you are making a claim for the remittance basis for 2024–25, put ‘X’ in the box	36 Adjustment to payments on account for capital gains £ . 0 0
29 If your unremitted income and capital gains for 2024–25 is less than £2,000, put ‘X’ in the box	37 If you have remitted nominated income or gains during 2024–25, put ‘X’ in the box unless what you have remitted is within the £10 aggregate limit
30 If you were deemed UK domicile for 2024–25, 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, put ‘X’ in the box – give details in box 40	38 If you are claiming relief from UK tax for foreign income or gains invested in a qualifying business, enter the total amount invested and the Company Registration Numbers below £ . 0 0 Company 1 Company 2 Company 3 If you have invested in more than 3 companies, use the ‘Any other information’ box 40, to enter the information.
31 If you were UK resident for 2024–25 and for 12 or more of the preceding 14 tax years, put ‘X’ in the box – you must also fill in boxes 28, 34 and/or 35 If you enter ‘X’ in this box, do not enter ‘X’ in box 32. Go straight to box 33.	39 If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief, put ‘X’ in the box
32 If you were UK resident for 2024–25 and for 7 or more of the preceding 9 tax years, put ‘X’ in the box – you must also fill in boxes 28, 34 and/or 35	39.1 If you have UK income or gains deemed to be foreign under qualifying asset holding company rules, put ‘X’ in the box
33 If you were under 18 on 5 April 2025, put ‘X’ in the box	
34 Amount of income you are nominating – use the ‘Any other information’ box 40 £ . 0 0	
35 Amount of capital gains you are nominating – use the ‘Any other information’ box 40 £ . 0 0	

Any other information

Boxes 3, 3.1, 8, 11.1, 16, 23, 25, 30, 33, 34, 35, 37, 38 and 39 may require more information to be provided in box 40. Please refer to the 'Residence, remittance basis etc notes' on these boxes for more information about this.

40	Please give any other information in this space and on page RR 4 overleaf

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Please give any other information in this space