



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 and foreign income and gains (FIG) regime etc notes' before you fill in boxes 1 to 14.

1 If you were not resident in the UK for 2025–26, put 'X' in the box ☐ Box 2 is not in use	9 If you had a home overseas in 2025–26, put 'X' in the box ☐
3 If your circumstances meet the criteria for split year treatment for 2025–26, put 'X' in the box ☐	10 Number of days spent in the UK during 2025–26
3.1 If more than one case of split year treatment applies, put 'X' in the box ☐	11 Number of days in box 10 attributed to exceptional circumstances
4 If you were resident in the UK for 2024–25, put 'X' in the box ☐ Box 5 is not in use	11.1 Number of days when you were in the UK at midnight during 2025–26, 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 2025–26?
7 If you meet the third automatic overseas test, put 'X' in the box ☐	13 Number of days you worked for more than 3 hours in the UK in 2025–26
8 If you had a gap between employments in 2025–26, put 'X' in the box ☐	14 Number of days you worked for more than 3 hours overseas in 2025–26

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 2025–26
19	If you were also resident in either or both of the countries above for 2024–25, 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’

Foreign income and gains (FIG) regime, Overseas Workday Relief (OWR) and temporary repatriation facility (TRF)

Please read the 'Residence and foreign income and gains (FIG) regime etc notes' before you fill in boxes 23 to 53.

23	What was your date of arrival in the UK DD MM YYYY	
24	If you were UK resident in a tax year prior to your most recent arrival enter the year YYYY–YY	
	–	

Boxes 25 to 27 are not in use

Foreign income and gains (FIG) regime

28	If you're making a claim for relief on foreign income under the FIG regime, put 'X' in the box	30	If you have UK income or gains deemed to be foreign under qualifying asset holding company rules, put 'X' in the box
	☐		☐
29	If you're making a claim for relief on foreign gains under the FIG regime, put 'X' in the box	Boxes 31 to 36 are not in use	
	☐		

Remittance basis for foreign income and gains prior to 6 April 2025

37	If you have remitted nominated income or gains during this tax year, put 'X' in the box unless what you have remitted is within the £10 aggregate limit		39 If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief, put 'X' in the box
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 54, to enter the information.		

Overseas Workday Relief (OWR)

40	If you're making an election for Overseas Workday Relief, put 'X' in the box		
41	If you're making a claim for Overseas Workday Relief, put 'X' in the box		
Box 42 is not in use			
43	If you qualify for the OWR transitional provisions in any year for which you're making a claim, put 'X' in the box		
44	Qualifying employment income after deductions		
	£ • 0 0		

Box 45 is not in use			
46	Qualifying foreign employment income after deductions		
	£ • 0 0		
47	Maximum relief available under the financial limit		
	£ • 0 0		
48	OWR claimed on the qualifying employment income		
	£ • 0 0		
49	If you're making one or more claims for OWR, put the total amount of relief claimed for this tax year		
	£ • 0 0		

Temporary repatriation facility (TRF)

50	If you're making an election under the TRF, put 'X' in the box 		52	Amount that relates to capital payments and benefits received from trusts Use the 'Any other information' box 54 £ • 0 0
51	Amount that relates to personal TRF designations Use the 'Any other information' box 54 £ • 0 0		53	Amount of TRF designations remitted in this tax year Use the 'Any other information' box 54 £ • 0 0

Any other information

Boxes 3, 3.1, 8, 11.1, 16, 37, 38, 39, 51, 52 and 53 may require more information to be provided in box 54. Please refer to the 'Residence and foreign income and gains (FIG) regime etc notes' on these boxes for more information about this.

54 Please give any other information in this space