



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 not a UK resident but you were prevented from leaving the UK because of COVID-19 and you performed UK employment duties in the period you were unable to leave 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 2020 to 2021 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.

i For HMRC6, go to www.gov.uk and search for '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 2020 to 2021

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 2020 to 2021 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.

Box 2 If you are eligible for overseas workday relief for 2020 to 2021

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).

