



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 <input type="checkbox"/>	7 If you meet the third automatic overseas test, put 'X' in the box <input type="checkbox"/>
2 If you are eligible for overseas workday relief for 2024–25, put 'X' in the box <input type="checkbox"/>	8 If you had a gap between employments in 2024–25, put 'X' in the box <input type="checkbox"/>
3 If your circumstances meet the criteria for split year treatment for 2024–25, put 'X' in the box <input type="checkbox"/>	9 If you had a home overseas in 2024–25, put 'X' in the box <input type="checkbox"/>
3.1 If more than one case of split year treatment applies, put 'X' in the box <input type="checkbox"/>	10 Number of days spent in the UK during 2024–25 <input type="text"/> <input type="text"/> <input type="text"/>
4 If you were resident in the UK for 2023–24, put 'X' in the box <input type="checkbox"/>	11 Number of days in box 10 attributed to exceptional circumstances <input type="text"/> <input type="text"/>
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 <input type="checkbox"/>	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 <input type="text"/> <input type="text"/> <input type="text"/>
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 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	12 How many ties to the UK did you have in 2024–25? <input type="text"/> <input type="text"/> <input type="text"/>
	13 Number of days you worked for more than 3 hours in the UK in 2024–25 <input type="text"/> <input type="text"/> <input type="text"/>
	14 Number of days you worked for more than 3 hours overseas in 2024–25 <input type="text"/> <input type="text"/> <input type="text"/>

Personal allowances for non-residents and dual residents

<p>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</p> <p><input type="checkbox"/></p>	<p>17 Enter the codes for the country or countries of which you are a national and/or resident</p> <p><input type="text"/><input type="text"/><input type="text"/></p> <p><input type="text"/><input type="text"/><input type="text"/></p> <p><input type="text"/><input type="text"/><input type="text"/></p>
<p>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</p> <p><input type="checkbox"/></p>	

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	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
19	If you were also resident in either or both of the countries above for 2023–24, enter the appropriate codes	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
20	Amount of Double Taxation Agreement income for which partial relief is being claimed	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
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’	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
22	Relief claimed because of other provisions of the relevant Double Taxation Agreements – read ‘Helpsheet 304’	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

If you are claiming relief in box 21 or box 22, fill in the appropriate claim form in ‘Helpsheet 302’ or ‘Helpsheet 304’ and send this as well.

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

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Remittance basis

<p>28 If you are making a claim for the remittance basis for 2024–25, put ‘X’ in the box</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>	<p>36 Adjustment to payments on account for capital gains</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> £ • 0 0 </div>
<p>29 If your unremitted income and capital gains for 2024–25 is less than £2,000, put ‘X’ in the box</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>	<p>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</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>
<p>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</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>	<p>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</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> £ • 0 0 </div> <p>Company 1</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> </div> <p>Company 2</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> </div> <p>Company 3</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> </div> <p>If you have invested in more than 3 companies, use the ‘Any other information’ box 40, to enter the information.</p>
<p>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</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div> <p>If you enter ‘X’ in this box, do not enter ‘X’ in box 32. Go straight to box 33.</p>	<p>39 If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief, put ‘X’ in the box</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>
<p>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</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>	<p>39.1 If you have UK income or gains deemed to be foreign under qualifying asset holding company rules, put ‘X’ in the box</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>
<p>33 If you were under 18 on 5 April 2025, put ‘X’ in the box</p> <div style="border: 1px solid black; width: 40px; height: 30px; margin: 5px auto;"></div>	
<p>34 Amount of income you are nominating – use the ‘Any other information’ box 40</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> £ • 0 0 </div>	
<p>35 Amount of capital gains you are nominating – use the ‘Any other information’ box 40</p> <div style="border: 1px solid black; padding: 2px; margin: 5px auto;"> £ • 0 0 </div>	

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
<div></div>	

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Please give any other information in this space