



Residence and foreign income and gains (FIG) regime etc notes

Tax year 6 April 2025 to 5 April 2026 (2025-26)

Use these notes to help you fill in the Residence and foreign income and gains (FIG) regime etc pages of your tax return

If you want to submit the Residence and foreign income and gains (FIG) regime etc. pages online you'll need to purchase software from a commercial supplier, or authorise a professional agent to file your tax return on your behalf.

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 and foreign income and gains (FIG) regime etc.' pages as an electronic attachment to your online filed tax return.

Fill in the 'Residence and foreign income and gains (FIG) regime etc' pages if you:

- are not resident in the UK
- are resident in the UK and:
 - became UK resident during this tax year
 - are due split year treatment
 - want to make a claim for relief under the FIG regime
 - want to make an election or claim to Overseas Workday Relief (OWR)
 - want to make a temporary repatriation facility (TRF) designation election
 - want to claim relief from UK tax for foreign income or gains invested in a qualifying business (also known as Business Investment Relief)

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'.

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 2025 to 2026

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 and FIG Regime Manual.

If you're filling in these pages on behalf of someone who died during the 2025 to 2026 tax year, you'll need to read RFIG20900 onwards to help you work out their residence status.

If you put 'X' in box 1 go to box 4. Boxes 3 and 3.1 do not apply. You must also put an entry in boxes 7 to 13 where applicable.

Box 3 If your circumstances meet the criteria for split year treatment for 2025 to 2026

Split year treatment is only due if you are a UK resident for the year, if you've put 'X' in box 1 split year treatment is not due.

If you're UK resident in a tax year, you pay UK tax as if you're resident for the whole tax year. However, if you're resident, become resident or cease to be resident during the year, you must consider if any case of split year applies to you. If it does you'll get split year treatment and the tax year will be split into a UK part and an overseas part and you'll 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 RFIG21040 to RFIG21080.
Case 2	The partner of someone starting full-time work overseas - read RFIG21090 to RFIG21120.
Case 3	Ceasing to have a home in the UK - read RFIG21130 and RFIG21140.
Case 4	Starting to have a home in the UK only - read RFIG21150 and RFIG21160.
Case 5	Starting full-time work in the UK - read RFIG21170 and RFIG21180.
Case 6	Ceasing full-time work overseas - read RFIG21190 to RFIG21230.
Case 7	The partner of someone who has stopped working overseas - read RFIG21240 to RFIG21260.
Case 8	Starting to have a home in the UK - read RFIG21270 and RFIG21280.

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 54
- do not put 'X' in box 1, but fill in box 6
- put the number of days spent in the UK for the overseas part of the tax year in box 10

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 one case of split year treatment applies for the 2025 to 2026 tax year. Give details of which cases apply to you in the 'Any other information' box, box 54, starting on page RR 4.

i For more information read RFIG21000, split year treatment. Go to www.gov.uk and search for 'Residence and FIG Regime Manual'.

Box 4 If you were resident in the UK for 2024 to 2025

Put 'X' in box 4 if you were resident in the UK for the 2024 to 2025 tax year and you're one of the following:

- not resident for the 2025 to 2026 tax year
- resident for the 2025 to 2026 tax year, and split year treatment applies to you

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

Guidance to help you decide if you meet this test can be found at RFIG20140.

Box 8 If you had a gap between employments in 2025 to 2026

Put 'X' in box 8 if you've put 'X' in box 7 and you've had a gap between employments in the 2025 to 2026 tax year. The start and end dates of each gap should be entered in the 'Any other information' box, box 54.

i For more information read RFIG20160. Go to www.gov.uk and search for 'Residence and FIG Regime Manual'.

Box 9 If you had a home overseas in 2025 to 2026

If you had one or more homes overseas and you spent at least 30 days in any one of those homes during the 2025 to 2026 tax year, put 'X' in box 9. You must consider each overseas home separately.

i For more information about what constitutes a home, read RFIG22130 and RFIG22110. Go to www.gov.uk and search 'Residence and FIG Regime Manual'.

Box 10 Number of days spent in the UK during 2025 to 2026

Only fill in box 10 if you put 'X' in any of boxes 1 or 3. Put the total number of days during the 2025 to 2026 tax year when you were in the UK at midnight in box 10. In addition to days when you were in the UK at midnight, include any days over 30 that count as deemed days. Make a note in box 54 of how many deemed days are included in box 10.

You must include any days when you were in the UK at midnight due to exceptional circumstances (see box 11). If you did not spend any days in the UK in the 2025 to 2026 tax year, put a zero in box 10.

If you're claiming split year treatment, and you've put 'X' in box 3, the entry in box 10 should only be for days spent in the UK for the overseas part of the year.

You do not need to include transit days in box 10, but put the number of days you were in transit in the UK in box 11.1.

Deemed days

The Statutory Residence Test asks you to count the number of days that you spend in the UK. These are days where you're 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 satisfy all of the following:

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

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

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

Put the total number of days that you spent in the UK due to exceptional circumstances beyond your control in box 11. 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, the number in box 11 should not exceed 60.

i For more information read RFIG22210 onwards. Go to www.gov.uk and search for 'Residence and FIG Regime Manual'.

Box 11.1 Number of days when you were in the UK at midnight during 2025 to 2026, but you were in transit

Put the total number of days when you were in the UK at midnight during 2025 to 2026, but you were in transit in box 11.1.

A transit day is a day when you're 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
- 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

Do not include these days in any entry in box 10.

Box 12 How many ties to the UK did you have in 2025 to 2026?

Take the following action for box 12:

- if you have not put 'X' in box 1 but you've put 'X' in box 3 because you meet the criteria for either of the split year cases 4 or 8, put the number of UK ties you had in the overseas part of the 2025 to 2026 tax year in box 12
- if you've not filled in either box 1 or box 3, you do not need to fill 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 the 2025 to 2026 tax year. You can also have a family tie if you've a child (under 18) resident in the UK for the 2025 to 2026 tax year, but special rules apply – see RFIG20510 onwards.

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, one night during the 2025 to 2026 tax year.

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 2025 to 2026 tax year. 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 2023 to 2024 or 2024 to 2025 tax years, 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 2025 to 2026 tax year. You only need to consider this tie if you were resident in (one or more) of the 2022 to 2023, 2023 to 2024 and 2024 to 2025 tax years.

Box 13 Number of days you worked for more than 3 hours in the UK in 2025 to 2026

If you've put 'X' in box 1 and box 7 because you meet the third automatic overseas test for the 2025 to 2026 tax year, put the total number of days that you worked for more than 3 hours in the UK during the 2025 to 2026 tax year in box 13.

If you've not put 'X' in box 1 but you've put 'X' in box 3 because you meet the criteria for any of the split year cases 1 and 6, put the total number of days that you worked for more than 3 hours in the UK during the overseas part of the year in box 13.

Box 14

This box does not need to be completed as part of making an election or claim to OWR.

What activities does 'work' cover?

See RFIG20740.

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 'X' in box 15 if you're 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're a national of Israel and Jamaica
- you're a national and a resident of Argentina, Australia, Azerbaijan, Bangladesh, Belarus, Bolivia, Bosnia-Herzegovina, Botswana, Canada, Egypt, Gambia, India, Indonesia, Ivory Coast (Cote d'Ivoire), Japan, Jordan, Kazakhstan, Korea (Republic of), Lesotho, Malaysia, Montenegro, Morocco, New Zealand, Nigeria, Oman, Pakistan, Papua New Guinea, Philippines, Russian Federation, Serbia, South Africa, Sri Lanka, Sudan, Switzerland, Taiwan, Tajikistan, Thailand, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Uganda, Ukraine, Uzbekistan, Venezuela, Vietnam or Zimbabwe
- you're a resident of Barbados, Belgium, Burma, Fiji, Greece, Ireland, Kenya, Luxembourg, Mauritius, Namibia, Netherlands, Portugal, Swaziland or Switzerland

Do not put 'X' in box 15, if you're either:

- a resident of Kenya or Mauritius
 - a resident but not a citizen, of Belgium, Luxembourg, Portugal or Switzerland
- and your income consists solely of dividends, interest or royalties (or a combination of any)

You're 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're a national of that country. Please keep your certificate and documents safe, in case we need to see them later.

 For more information about non-residents - relief under double taxation agreements go to www.gov.uk and search for 'HS304'.

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

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

- you're a British citizen or a national of another member state of the European Economic Area (EEA). The EEA member states are: Austria, Belgium, Bulgaria, Croatia, 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 and Sweden
- you're resident in the Isle of Man or the Channel Islands
- you've 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're, or have been, employed in the service of the British Crown
- you're employed in the service of any State under the protection of His Majesty
- you're employed in the service of any missionary society
- you're 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

From 6 April 2025 it is no longer possible to use the remittance basis of taxation.

If you are dual resident in the 2025 to 2026 tax year you cannot claim the remittance basis for income or gains arising after 6 April 2025 and will not be able to claim personal allowances under the terms of a DTA.

Boxes 17 to 19

Only fill in box 17 if you've filled in boxes 15 or 16.

Only fill in box 19 if you've filled in box 18, and were resident in either or both countries shown in box 18 during the 2024 to 2025 and 2025 to 2026 tax years.

Use the country or territory list to find the 3-letter code you need to fill in 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	•	BGR
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
Colombia	•	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
Kosovo	•	XKX
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

Country or territory	DTA	3-letter code
Marshall Islands		MHL
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

Country or territory	DTA	3-letter code
St. Kitts and Nevis	•	KNA
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 (also known as Eswatini)	•	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

Country or territory	DTA	3-letter code
Uganda	•	UGA
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 the 'Any other information' box, box 54 on page RR 4.)		ZZZ

Residence in other countries

Box 20 Amount of double taxation agreement income for which partial relief is being claimed

You'll need Helpsheet 304, 'Non-residents – relief under double taxation agreements' to help you fill in this box. You'll also need to complete and send in the appropriate claim form included in the helpsheet.

i For more information, go to www.gov.uk and search for 'HS304'.

Box 21 Relief under double taxation agreements between the UK and other countries – amount claimed because of an agreement awarding residence to another country

Only enter the amount of UK tax deducted in box 21. You'll need Helpsheet 302, 'Dual residency' to help you fill in this box. You'll also need to complete and send in the appropriate claim form included in the helpsheet.

i For more information, go to www.gov.uk and search for 'HS302'.

Box 22 Relief claimed because of other provisions of the relevant double taxation agreements

Only enter the amount of UK tax deducted in box 22. You'll need Helpsheet 304, 'Non-residents – relief under double taxation agreements' to help you fill in this box. You'll also need to complete and send in the appropriate claim form included in the helpsheet.

i For more information, go to www.gov.uk and search for 'HS304'.

Temporary non-residents, income and capital gains

When you return to the UK after a period of temporary non-residence, you may be charged tax on certain income and gains that arose or were remitted during your period of temporary non-residence.

The rules that apply depend on the tax year you left the UK. For Income Tax, if your departure from the UK was in the 2012 to 2013 tax year or an earlier tax year, see HMRC6. If it was in the 2013 to 2014 or later tax year, see RFIG21510 onwards.

i For more information, go to www.gov.uk and search for 'RFIG21500'.
For HMRC6, go to www.gov.uk and search for 'HMRC6'

i For Capital Gains Tax information, go to www.gov.uk and search for 'HS278'.

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

From 6 April 2025 all UK residents are taxed on their worldwide income and gains as it arises. However, if you are a 'qualifying new resident', you are eligible to claim relief from UK tax on certain foreign income and gains that arose in the 2025 to 2026 tax year. This may include relief from certain employment income under OWR.

If you're a former remittance basis user, you are entitled to use the TRF in the 2025 to 2026 tax year in relation to unremitted pre-6 April 2025 foreign income and gains and certain distributions from offshore structures matched to income and gains which arose before 6 April 2025.

Box 23 What was your date of arrival in the UK?

If you put 'X' in boxes 28, 29 or 40 you must enter the date you most recently came to the UK.

Box 24 If you were UK resident in a tax year prior to your most recent arrival enter the year

If you put 'X' in boxes 28, 29 or 40 then you must enter the tax year in which you were last UK resident, if any, before the date in box 23. Enter the tax year using the format YYYY-YY, for example, the 2025 to 2026 tax year would be entered as '2025-26'. If you were never UK resident for a tax year before the date in box 23 then leave box 24 blank.

Foreign income and gains (FIG) regime

You're a qualifying new resident if it is one of your first 4 years of UK residence after a period of at least 10 consecutive tax years of non-UK residence, unless you are a member of the House of Commons or House of Lords. If you're a qualifying new resident, you are able to claim UK tax relief on qualifying foreign income and gains that arise during your first 4 years of UK residence. You're not required to bring your qualifying foreign income and gains to the UK but if you choose to, there is no tax liability when you do. Certain foreign income is not qualifying foreign income if it is 'disqualified income'.

Neither your nationality, domicile at any time nor your ability to claim the remittance basis in previous years affects eligibility for the FIG regime.

If you're a former remittance basis user who has returned to the UK after 10 consecutive tax years of non-UK residence and are eligible for the FIG regime, you cannot claim relief for any foreign income and gains that arose prior to 6 April 2025 when you were using the remittance basis. This is the case whether or not you remit the income and gains within the first 4 years of returning.

You must make separate claims for relief under the FIG regime on foreign income, foreign gains and under OWR. You make these claims by ticking the appropriate box (see below). You must report the foreign income or gains to be relieved, on a source by source basis, on the appropriate supplementary page.

i For more information about the FIG regime, go to www.gov.uk and search for 'HS266'.

Box 28 If you're making a claim for relief on foreign income under the FIG regime

Put 'X' in box 28 if you're a qualifying new resident and you want to claim relief on your foreign income. If you put 'X' in box 28 you must report the foreign income to be relieved, on a source by source basis, on the appropriate supplementary page (SA103F 'Self-employment (full)', SA104F 'Partnership (full)', SA106 'Foreign' or SA107 'Trusts etc').

If you put 'X' in box 28 do not fill in boxes 3 and 6 on page TR 3 of the Self Assessment Tax Return. Any untaxed foreign interest and any foreign dividends, regardless of the amount, should be entered in box 4 or 6 on page F 2 of the SA106 'Foreign' pages.

Box 29 If you're making a claim for relief on foreign gains under the FIG regime

Put 'X' in box 29 if you're a qualifying new resident and you want to claim relief on your foreign gains. If you put 'X' in box 29 you must report the foreign gains to be relieved, on a source by source basis, on the 'Capital Gains Tax summary' page (SA108).

i For more information, go to RFIG42100 in the Residence and FIG Regime Manual at www.gov.uk/government/collections/hmrc-manuals

Box 30 If you have UK income or gains deemed to be foreign under qualifying asset holding company rules

Put 'X' in box 30 if you have UK income or gains deemed to be foreign under qualifying asset holding company rules. Details of the UK income or gains deemed to be foreign must be entered on the SA106 'Foreign' pages or SA108 'Capital Gains Tax summary' pages, along with any amount you want to claim relief on under the FIG regime.

For more information on qualifying asset holding company rules see IFM40000 onwards in the Investment Funds Manual www.gov.uk/hmrc-internal-manuals/investment-funds/ifm40000

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

From 6 April 2025 it is no longer possible to use the remittance basis of taxation. However, pre-6 April 2025 foreign income and gains to which the remittance basis applied are capable of being taxed on remittance to the UK.

Box 37 If you have remitted nominated income or gains during 2025 to 2026

If you've remitted any nominated foreign income or gains in excess of £10 for any tax year during the 2025 to 2026 tax year, put 'X' in box 37.

If the income or gain covers more than one tax year, give a breakdown of the amount in the 'Any other information' box, box 54.

If you make a TRF designation election for the 2025 to 2026 tax year you may not need to apply the nominated income or gains ordering rules.

i For more information on remittances of nominated income or gains see RDRM35100 onwards and RDRM76300. Go to www.gov.uk and search for the 'Remittance Basis and Domicile Manual'.

Box 38 If you are claiming relief from UK tax for foreign income or gains invested in a qualifying business during 2025 to 2026

Put in box 54, 'Any other information' box, a breakdown of the amounts invested in each separate company.

i For more information on business investment relief and qualifying conditions see RDRM34300 onwards. Go to www.gov.uk and search for the 'Remittance Basis and Domicile Manual'.

Box 39 If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief

If you put 'X' in box 39, you must tell us the amount of the investment that no longer qualifies and the company registration number in the 'Any other information' box, box 54. You must make sure that the claim is withdrawn. Any tax due on the remittance must be paid, though you may be entitled to make a designation on the remittance under the TRF.

Overseas Workday Relief (OWR)

If you have earnings from employment for a tax year for which you're resident in the UK, those earnings are taxable in the UK when you receive them. If you work wholly or partly outside the UK during a tax year for which you're UK resident and meet the criteria to be a qualifying new resident then you will be eligible for OWR (alternatively known as Foreign Employment Relief) on your earnings for the duties performed outside the UK. Please see EIM43550+ for more information on OWR. For more information to determine your residence under the statutory residence test, please see RFIG20000+.

Box 40 - If you are making an election for Overseas Workday Relief, put 'X' in the box

Put an 'X' in the box if you want to make an election for OWR. An OWR election enables you to make an OWR claim for relief on your qualifying foreign employment income for that qualifying year, in any tax year it is charged to tax, including the one in which the election is made. A claim for relief for OWR must follow an election. By making an election you're not entitled to certain allowances such as personal allowances or the Annual Exempt Amount (AEA) for chargeable gains for the tax year for which the election is made. Please see EIM43850 for more information on the effect of making an OWR election.

Box 41 - If you are making a claim for Overseas Workday Relief, put 'X' in the box

Put an 'X' in the box if you want to make a claim for OWR. To make a valid claim for OWR you must also have made an OWR election (in box 40).

Box 43 - If you qualify for the OWR transitional provisions in any year for which you are making a claim, put 'X' in the box

Put an 'X' in the box if you qualify for the OWR transitional provisions. The transitional provisions apply if you became UK resident and qualified for OWR under the rules that applied before 5 April 2025 and elected to be taxed on the remittance basis in either the 2023 to 2024 or 2024 to 2025 tax year. If you put 'X' in this box, do not include a figure in box 47.

Box 44 - Qualifying employment income after deductions

Enter the total amount of qualifying employment income from all employments in the tax year after applying qualifying deductions.

Box 46 - Qualifying foreign employment income after deductions

Enter the total amount of qualifying foreign employment income after applying qualifying deductions. This is the amount of qualifying employment income that relates to employment duties performed outside the UK as determined on a just and reasonable basis.

Box 47 - Maximum relief available under the financial limit

Enter the maximum amount of relief you're entitled to. The maximum amount of relief available is the lower of:

- 30% of the relevant qualifying employment income, which is entered in box 44
- £300,000

If you put an 'X' in box 43 because you qualify for the OWR transitional provisions you do not need to consider the financial limit and must not put anything in box 47.

Box 48 - OWR claimed on the qualifying employment income

Enter the amount of OWR relief you want to claim. If there is an entry in box 47, this figure cannot exceed that amount.

Box 49 - If you are making one or more claims for OWR, put the total amount of relief claimed for this tax year

Enter the total amount of OWR you want to claim for this tax year in respect of all tax years for which an OWR election was made. This box must be completed to be included in your tax calculation. Note that where you want to include an amount of OWR for years before 6 April 2025, this is to be included in box 12 on page Ai2 of the 'Additional information' page (SA101) page. In the 2025 to 2026 tax year this entry must not exceed the entry in box 48.

i For more information about Overseas Workday Relief go to www.gov.uk and search for 'EIM43550'.

Temporary repatriation facility (TRF)

From 6 April 2025 it is no longer possible to use the remittance basis of taxation. However, pre-6 April 2025 foreign income and gains to which the remittance basis applied are capable of being taxed on remittance to the UK. If you are a former remittance basis user you may have pre-6 April 2025 amounts, known as 'qualifying overseas capital'.

The TRF is a temporary measure for individuals with qualifying overseas capital. A low tax rate is available for individuals that choose to use the TRF. The TRF rate for the 2025 to 2026 tax year is 12%.

To use the TRF you must make an election and designate amounts on which you want to pay the TRF charge.

i For more information about the temporary repatriation facility go to www.gov.uk and search for 'HS264', 'HS262' and 'HS270'.

i For more information, see RDRM70000. Go to www.gov.uk and search for the 'Remittance Basis and Domicile Manual'.

Box 50 If you're making an election under the TRF

Put 'X' in box 50 if you've previously been a remittance basis user, are UK resident for the 2025 to 2026 tax year and are making an election to designate an amount of qualifying overseas capital under the TRF.

Box 51 Amount that relates to personal TRF designations

If you put 'X' in box 50, enter in box 51 the total amount of the designations, except for any amounts that relate to capital payments and benefits received from trusts. However, see exclusions below:

- if you're designating a capital payment or benefit received from a trust because it derives from your pre-6 April 2025 foreign income or gains that you settled into the trust, include the amount in box 51
- if you're making two designations on the amount, because the capital payment or benefit is also matched to income and gains in the trust structure that arose before 6 April 2025, include the amount in both boxes 51 and 52
- if you're designating an amount of pre-6 April 2025 income that is taxable under the settlements legislation, include the amount in box 51

If you've created a TRF capital account in the 2025 to 2026 tax year and deposited any TRF capital into it, you must include the relevant details in the 'Any other information' box, box 54 on page RR 4.

You may also want to provide details in box 54 of bank accounts or portfolios which are being designated, any physical assets being designated (where the assets are not cash balances), an explanation of any partial designations (including any element not designated) or any other information you think may be relevant to your TRF designation. Whether or not you choose to provide these details, you must retain records to support your designation.

Box 52 Amount that relates to capital payments and benefits received from trusts

If you put 'X' in box 50, enter in box 52 the total amount of the designations that relate to capital payments and benefits you received from trusts in the 2025 to 2026 tax year that are matched to income or gains in the trust structure that arose before 6 April 2025.

If you're making a second designation on a capital payment because it also derives from your pre-6 April 2025 foreign income or gains, include the amount in both boxes 51 and 52. If you're designating an amount of pre-6 April 2025 income that is taxable under the settlements legislation, include the amount in box 51. Only include the amount in box 52 if you're designating it because it is matched to income or gains in the trust structure that arose before 6 April 2025.

If you've created a TRF capital account in the 2025 to 2026 tax year and deposited any TRF designations relating to capital payments or benefits which represent TRF capital into it, you must include the relevant details in the 'Any other information' box, box 54, on page RR 4.

You can also give further details in box 54 such as a matching analysis to confirm that capital payments and benefits are eligible for designation under the TRF. Whether or not you choose to provide these details, you must retain records to support your designation.

Box 53 Amount of TRF designations remitted in this tax year

If you designated any amounts under the TRF in box 51 then you must tell us how much, if any, of these amounts were remitted to the UK in 2025 to 2026. The amount in box 53 cannot exceed the amount in box 51.

You can also give further details in box 54 such as a mixed fund analysis to confirm that TRF capital has been remitted. Whether or not you choose to provide these details, you must retain records as evidence that such remittances are not subject to Income Tax or Capital Gains Tax.

Box 54 Any other information

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

- nominated income or gains
- UK Gift Aid donations
- double taxation relief claims
- remitted nominated foreign income or gains (in excess of £10) during the 2024 to 2025 tax year, that cover more than 1 tax year
- investment that no longer qualifies for relief
- income received from shares or securities in a non-UK company that are treated as shares or securities in a UK company because of an exchange taking place on or after 17 November 2022
- notification of a TRF capital account
- details of TRF designations
- details of remittances of foreign income or gains which have not been designated under the TRF

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

Non-resident entertainers and sportspersons can get more help from the following office.

Non-resident entertainers and sportspersons
Charities, Savings and International 1
HM Revenue and Customs
BX9 1AU

Phone: 03000 547 395 (from UK)
00 44 3000 547 395 (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.