

Residence, remittance basis etc.

Tax year 6 April 2012 to 5 April 2013

	Your name		Your Unique Taxpayer Reference (UTR)				
Residence status Please read the <i>Residence, remittance basis etc. notes</i> before you fill in boxes 1 to 9.							
1	If you were not resident in the UK for 2012-13, put 'X' in the box	6	If you arrived in the UK on or after 6 April 2012, enter the date you arrived DD MM YYYY				
2	If you were not ordinarily resident in the UK for 2012-13, put 'X' in the box	7	If you left the UK on or after 6 April 2012, enter the date you left DD MM YYYY				
3	If you are asking for split-year treatment for 2012–13, put 'X' in the box	8	If you work full-time abroad, or if you worked full-time abroad before the date in box 6 or after the date in box 7, put 'X' in the box				
4	If you were resident in the UK for 2011–12, put 'X' in the box	9	If you have come to the UK to live or to remain here for a period of two years or more, put 'X' in the box				
5	If you were ordinarily resident in the UK for 2011–12, put 'X' in the box						
Time spent in the UK if you were not resident or not ordinarily resident in the UK Please fill in the boxes for the whole year unless you are asking for split-year treatment. If you are (you put 'X' in box 3) fill in the boxes either for the period from 6 April 2012 until your arrival, or for the period from your departure until 5 April 2013.							
10	Number of days spent in the UK during 2012-13	13	Number of workdays you spent in the UK				
11	Number of days in box 10 attributed to exceptional circumstances	14	Number of days you have spent in the UK since 5 April 2009 or, if you left the UK after 5 April 2009, the number of days spent in the UK since you left				
12	Number of separate occasions that you have been to the UK during 2012–13						

Personal allowances for non-residents and dual residents 15 If you are entitled to claim personal allowances as a 17 Enter the code(s) for the country or countries of which non-resident because of the terms of a Double Taxation you are a national and/or resident - read the notes Agreement, put 'X' in the 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 (read the notes), put 'X' in the box You can find the country codes in the Foreign notes, available from hmrc.gov.uk or the SA Orderline. Residence in other countries 18 Enter the code(s) for the country or countries, 20 Relief under Double Taxation Agreements between other than the UK, in which you were resident for the UK and other countries - amount claimed tax purposes for 2012-13 - read the notes because of an agreement awarding residence to another country - see Helpsheet 302 0 0 21 Relief claimed because of other provisions of the 19 If you were also resident in either or both of relevant Double Taxation Agreements the countries above for 2011-12, enter the - see Helpsheet 304

Domicile

appropriate code(s) - read the notes

If you are domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability, put 'X' in the box	24 If you have put 'X' in box 22 and have a domicile of origin within the UK, enter the date on which your domicile changed DD MM YYYY
23 If 2012-13 is the first year you have told us that your domicile is outside the UK, put 'X' in the box	25 If you were born in the UK but have never been domiciled here, put 'X' in the box
	26 If you have put 'X' in box 22 and you were born outside the UK, enter the date that you came to live in the UK

0 0

If you are claiming relief in box 20 or box 21, fill in the appropriate claim form in Helpsheet 302 or 304 and

send this as well.

Remittance basis

Substantial changes were made to the remittance basis of taxation from 6 April 2008 with further changes introduced from 6 April 2012. Please read the *Residence, remittance basis etc. notes* before completing this section.

27	If you are making a claim for the remittance basis for 2012–13, put 'X' in the box	34	Adjustment to payments on account for capital gains f If you have remitted nominated income or gains				
28	If your unremitted income and capital gains for 2012-13 is less than £2,000, put 'X' in the box	33	during 2012-13, put 'X' in the box unless what you have remitted is within the £10 aggregate limit				
29	If you were UK resident for 2012-13 and for 12 or more of the preceding 14 tax years, put 'X' in the box - you must also complete boxes 27, 32 and/or 33 - read the notes If you enter 'X' in this box, do not enter 'X' in box 30. Go straight to box 31	36	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 Number(s) below £				
30	If you were UK resident for 2012-13 and for 7 or more of the preceding 9 tax years, put 'X' in the box - you must also complete boxes 27, 32 and/or 33 - read the notes		Company 2 Company 3				
31	If you were under 18 on 5 April 2013, put 'X' in the box		If you have invested in more than three companies, use the 'Any other information' box, box 38, to enter the information				
32	Amount of income you are nominating - please provide details in box 38 £ 0 0	37	If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief, put 'X' in the box				
33	Amount of capital gains you are nominating - please provide details in box 38 £ 0 0						
Any other information Boxes 13, 14, 20, 21, 24, 32, 33 and 36 and the 'Dual residents' and 'Temporary non-residents and the remittance basis' sections of the <i>Residence, remittance basis etc. notes</i> all contain information where further information in box 38 may be needed. Please refer to the <i>Residence, remittance basis etc. notes</i> on these boxes for more information about this.							
38	Please give any other information in this space						

Any other information continued 38 Please give any other information in this space