



HM Revenue
& Customs

Date

Our ref

Your ref

Dear

Why have you received this letter

We want to help you with your tax return. We are not checking your tax affairs.

Our records show that you claimed Overseas Workday Relief (OWR) on your tax return for the year(s) ended 5 April 2018 and/or 5 April 2019. We know that claiming OWR can be complex, so we want to help you get it right.

Help and advice

Please read the following before you fill in your tax return for the year ended 5 April 2020.

Do not confuse 'workdays' which are used to work out OWR with 'days spent in the UK working more or less than 3 hours' which are used for certain parts of the Statutory Residence Test (SRT).

Note 5 in Help Sheet 211 explains what is meant by days worked overseas. They are days that have been spent outside the UK substantially carrying out duties relating to the employment. 'Substantially' means 'for the most part'. To view Help Sheet 211, go to www.gov.uk and search 'HS211'.

To work out earnings for a particular day you need to know:

- if the day has been spent substantially performing the duties relating to the employment
- where those duties have been carried out

We are aware that the time of departure or arrival and the duration of international business travel can make it difficult to decide whether a particular day should be treated as a UK or an overseas workday.

Therefore, in these specific circumstances we accept that the scenarios shown below are a fair way to help you decide how to treat such a day.

An international flight or journey lasting seven hours or less and that:

- arrives in the UK in the morning, should be treated as a UK workday
- departs the UK in the morning, should be treated as an overseas workday
- arrives in the UK in the afternoon, should be treated as an overseas workday
- departs the UK in the afternoon, should be treated as a UK workday

An international flight or journey lasting more than seven hours and that:

- arrives in the UK in the morning, should be treated as a half UK workday and half overseas workday
- departs the UK in the morning, should be treated as an overseas workday
- arrives in the UK in the afternoon, should be treated as an overseas workday
- departs the UK in the afternoon, should be treated as a half UK workday and half overseas workday

More guidance about the above points can be found online, go to **www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim77020**

Full guidance about Overseas Workday Relief can also be found online, go to **www.gov.uk/government/publications/rdr4-overseas-workday-relief-owr**

If you need to make any amendments to your 2018 to 2019 tax return, we want to give you the chance to correct any errors you may have made. You can do this by:

- logging on to your HMRC online account, go to www.gov.uk/self-assessment-tax-returns/corrections
- write to us at the address shown at the top of this letter

Please make sure you do this before 31 January 2021.

More information about Coronavirus (COVID-19) and the financial help available

Millions of customers affected by the Coronavirus (COVID-19) situation have already taken up financial support. For more information on the range of support available, go to www.gov.uk and search for 'Coronavirus COVID-19'. Select 'Coronavirus (COVID-19): guidance and support', then:

- work and financial support
- businesses and self-employed people