

Please check your tax residence status

We need you to check if you are resident in the UK for tax purposes. It's important that you do this before you complete and send us your Self Assessment tax return for the 2022 to 2023 tax year.

Why you need to check this

On your 2021 to 2022 return you declared that you were not resident in the UK. However, the other information on that return suggested that we would consider you as resident in the UK for tax purposes.

This means you need to check your tax residence status. You need to check this every year using the 'Statutory Residence Test' before you complete and send us your return. You must do this to make sure you declare the correct tax.

This check applies for Income Tax and Capital Gains Tax, and where relevant Inheritance Tax and Corporation Tax.

This is not a compliance check. We want to help you get your tax right.

How to check your tax residence status

To use the residence status checker, go to GOV.UK and search 'tax on foreign income'. Then follow the link to the 'UK residence and tax' page. Follow the guidance to check your tax residence status.

You can use the residence status checker to check whether you were a UK resident in any tax year from 6 April 2016. You may be asked for:

- how many days you spent living and working in the UK and abroad
- roughly how many hours a week you worked
- family you have in the UK
- details of your home in the UK

If you spend 183 days or more in the UK, we will consider you as being resident in the UK. We will consider other tests if you spend less than 183 days in the UK, as you may still trigger UK residence at an earlier stage.

The days you spend in the UK may be ignored if you were in the UK because of exceptional circumstances beyond your control. The maximum number of days you spend in the UK in any tax year that may be ignored due to exceptional circumstances is 60. For further guidance on exceptional circumstances, go to GOV.UK and search 'RDRM13240'.

What to include in your 2022 to 2023 Self Assessment return

If you're UK resident, you'll normally pay tax on your worldwide income. But you may not have to if your permanent home (domicile) is abroad. These rules can be complex, so you may want to get professional tax advice.

For guidance on how to report worldwide income, go to GOV.UK and search 'tax on foreign income'.

Records you need to keep

You'll also need to keep records that support the information you put on your tax return. It's important that these are accurate and up to date. For examples of the types of records you should keep about your residence status, go to GOV.UK and search 'RDRM12900'.

This is not a full list and we recommend that you consider what records may be relevant to your circumstances.

We may ask you to provide copies of your records if we need to check your tax return.

Amending your tax return

If you think you have made a mistake in your previous Self Assessment tax return, you can find advice about how to amend it online. Go to GOV.UK and search 'Self Assessment tax returns'. Then select 'if you need to change your return'.

If we decide to open a compliance check and find errors in your tax return that you have not corrected, then you'll need to pay any further tax you owe. You'll also have to pay late payment interest. We may also charge you an 'inaccuracy penalty'. For more information about inaccuracy penalties, please read factsheet CC/FS7a, 'Penalties for inaccuracies in returns or documents'. To find this factsheet, go to GOV.UK and search 'CC/FS7a'.

If you need more help

If you need any help or guidance with this letter, please speak to your agent or a tax professional if you have one.

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can. For more information about this, go to GOV.UK and search 'get help from HMRC if you need extra support'.

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