

Please find enclosed a copy of the letter that we have sent to your client, [\[client name from spreadsheet\]](#).

We recognise the value of professional agents helping customers with their tax. For information about the required standards for agents, go to [www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents](http://www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents)

Yours faithfully

**HM Revenue and Customs**





HM Revenue  
& Customs

[Customer name from spreadsheet](#)  
[Customer address & postcode from spreadsheet](#)

**Date** [SEES date](#)  
**Our ref** CPLI 43  
**Your ref** [UTR from data file](#)

Dear [title/surname](#)

## Information about your Statutory Residence Test

I am writing to you about your Self Assessment tax return for 2019 to 2020. This is because you need to establish your UK tax residence status before completing it.

The Statutory Residence Test (SRT) is a set of rules to help you to work out your UK residence status for tax purposes. This is for Income Tax and Capital Gains Tax, and where relevant Inheritance Tax and Corporation Tax.

You will need to think about your circumstances and residence status when applying the test. You should do this before you complete and submit your 2019 to 2020 tax return. We need you to think about if:

- you work enough hours overseas to be considered automatically not resident in the UK
- the number of days you spend in the UK may mean that you are considered automatically UK resident
- the number of ties you have in the UK and the days spent in the UK, affects your status

This is not a full list. You can find detailed guidance for the SRT on our website, go to [www.gov.uk/hmrc-internal-manuals/residence-domicile-and-remittance-basis/rdrm11000](http://www.gov.uk/hmrc-internal-manuals/residence-domicile-and-remittance-basis/rdrm11000)

If you are resident in the UK for 2019 to 2020, you will need to include all your UK income and overseas income or gains in your Self Assessment tax return for 2019 to 2020.

### Record keeping

You will also need to keep records that support the information you put on your tax return. It is important that these are accurate and up to date. For information on the records you should keep for the SRT purposes, go to [www.gov.uk/hmrc-internal-manuals/residence-domicile-and-remittance-basis/rdrm12900](http://www.gov.uk/hmrc-internal-manuals/residence-domicile-and-remittance-basis/rdrm12900)

Please note we may ask to see them if we need to check your tax return.

### If you need more help

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 [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC if you need extra support'.

## **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

If you need extra support, go to [www.gov.uk/dealing-hmrc-additional-needs](http://www.gov.uk/dealing-hmrc-additional-needs) For example if you have a disability, a mental health issue, or do not speak English/Welsh.

Yours sincerely

**HM Revenue and Customs**

