Leaving the UK: Tax Checklist

- [ ] Work out your residence status with the Statutory Residence Test (HMRC guidance RDR3). It turns mainly on the days you spend in the UK and your ties here.
- [ ] Check whether split-year treatment applies to the year you leave, so UK tax on foreign income covers only the part of the year you lived here.
- [ ] Filing a Self Assessment return for the year you leave? Report it there. If not, use form P85 to tell HMRC and claim back any tax overpaid on UK employment.
- [ ] Keep the 'details of employee leaving work' part of your P45: the P85 asks for it.
- [ ] Keep a UK bank account open until any repayment arrives. HMRC doesn't cover currency conversion or overseas transfer fees.
- [ ] Letting your UK home? As a non-resident landlord, your letting agent or tenant deducts basic rate tax from the rent unless HMRC approves you to receive it in full. Individuals apply on form NRL1.
- [ ] Keep declaring UK rental income on a Self Assessment return unless HMRC tells you not to.
- [ ] Check whether to pay voluntary National Insurance contributions while abroad to protect your State Pension, and whether you need a certificate of coverage where you'll work.

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Guidance and the latest version: https://www.countify.co.uk/advice/leaving-the-uk-tax