

Dear customer,

Help and support for reporting foreign income

Did you know that foreign income is liable to UK Income Tax?

You usually need to tell HMRC about your foreign income, even if you have paid tax on it abroad.

What is foreign income?

Foreign income is any income from outside England, Scotland, Wales, and Northern Ireland. The Channel Islands and the Isle of Man are also classed as foreign in this situation. Foreign Income includes but is not limited to:

- wages, or income, if you work abroad
- interest and income from overseas savings and bank accounts
- dividends from foreign companies
- rental income on overseas property
- income from overseas pensions
- capital gains from the disposal of overseas assets

How can I declare my foreign income?

Foreign income is usually reported in a Self Assessment Tax Return, including the foreign income pages.

Guidance and further support

For further information, including how to register for Self Assessment, or to declare foreign income from previous years, please watch: [do I need to declare foreign income to HMRC?](#)

You can also find more guidance, by visiting the [foreign income pages on Gov.uk](#).

HMRC has information sharing agreements with more than 100 countries worldwide, known as the [Common Reporting Standard \(CRS\)](#). If you live, and are tax resident, in the UK but have a bank account in one of these countries, they will provide HMRC with details.

This can be a complex area of tax and you may want to ask an adviser for help.

If after reading this message you think you need to make any changes to your previous tax declarations, you may still be able to make an unprompted disclosure. You can find more information on [GOV.UK under 'HMRC compliance checks factsheets', 'Penalties'](#).

Yours faithfully

HM Revenue and Customs