

2024/25 Tax Return Checklist Non-UK Resident Aircrew

Name	
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Current Address (this will be stated on the front cover of your tax return):

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Email Address:	
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Date of Departure from the UK:	
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Residence

A review of your residence status for the 2024/25 tax year will be undertaken when preparing your tax return. Please ensure you answer all the relevant questions in this section to allow us to assess the position accurately.

Aside from time in the UK because of duty time here, HM Revenue & Customs require full disclosure of each of your separate visits to the UK between the period 6 April 2024 to 5 April 2025. Visits are calculated by reference to the number of midnights present in the UK, so accurate dates are vital.

Please tick the box if no UK visits were made during the 2024/25 tax year ☐

Arrival into the UK	Departure from the UK	Purpose of Visit (Holiday, Business, Exceptional Circumstances*)	Where did you stay? (Friend, Relative, Hotel)

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***Exceptional Circumstances:** This is normally time spent in the UK where you would normally have been overseas, but the circumstances were beyond your control ie taken ill whilst visiting and unable to travel, natural disasters and civil unrest **Please note only a maximum of 60 days can be claimed as exceptional.**

Exceptional Circumstances

This is where you were unable to leave the UK due to circumstances outside of your control.

What was the reason for your return to the UK?	
What date did you return?	
What date did you intend to leave? Please confirm you have evidence of your intended date of departure	
What date did you leave?	
Was this the earliest date you were able to leave the UK?	
If no, what was the earliest date you were able to leave the UK?	

Residence

If you are in full time overseas employment, please answer the following fully and accurately:

How many days did you spend at your home overseas in the tax year?	
Is your spouse/partner or any children under the age of 18, UK resident?	

Did you have accommodation that you can stay in whilst in the UK? This could be a partner's, friends, relatives or rented property which is available to you, should you require it. If so, please indicate the number of days you spent in such a property in 2024/25. Please provide for each property which might meet these criteria.		
Did you complete more than 3 hours of work a day in the UK for at least 40 days in the year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Please provide the total number of days spent overseas and the countries in which these were spent, in the last tax year.		
Do you intend to live outside of the UK permanently?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If no, when will you be returning to the UK?		

Historical Residence

If we did not previously complete your tax returns, please can you provide us with your UK visits for the following tax years:

2021/22 Tax Year	
2022/23 Tax Year	
2023/24 Tax Year	

Earned Income – UK-Based Airlines

Duty Time Information	Enclosed	Not Applicable
For each month during the year that you were not resident, please provide 'final', completed, flight schedules.	<input type="checkbox"/>	<input type="checkbox"/>
If you became not resident between 6 April 2024 – 5 April 2025, please provide a copy of your monthly payslip for the month in which you left the UK.	<input type="checkbox"/>	<input type="checkbox"/>
Please provide your P60 and your March 2025 payslip.	<input type="checkbox"/>	<input type="checkbox"/>
Please provide details of any taxable benefits received and your form P11D.	<input type="checkbox"/>	<input type="checkbox"/>
If you made BALPA subscriptions, please confirm the figure.		
Fixed rate expenditure allowance of £1,132 will be claimed.		

Earned Income – Non-UK Based Airlines

Duty Time Information

Please confirm where you are based:

What was your total salary for 2024/25?

Provide forms P60 (equivalent) and details of paid benefits from your employer.

£

Were you involved in any UK Duty Flights during the year?

Yes ☐

No ☐

If yes, please provide the following:

Total UK landings.

Total UK take-offs.

Total number of hours spent on non-flying duties (e.g. supervising, training/office duties, UK reserve etc).

Total number of overseas flights.

Total worldwide duty time in hours.

You can claim relief for out-of-pocket expenses (if this exceeds £1,132) incurred in the cleaning and maintaining of your uniform and for the cost of medical examinations necessary for the renewal of your licence. If relevant, provide a detailed breakdown of expenses.

Pensions and State Benefit

Date UK state pension payments started if commenced during the tax year.

UK state pension weekly/four-weekly/monthly payment (delete as applicable). **Please provide DWP payment advice notice if available.**

£

Pension lump sum amount

£

£

Any other state benefits, e.g. carer's allowance, jobseeker's allowance etc

£

	Gross	Tax Deducted
Income from occupational pensions and retirement annuities. Please provide form P60 or payment advice slip if available.	£	£

	Gross	Tax Deducted
Income from foreign pensions and foreign tax paid. Please provide form P60 equivalent or payment advice slip if available.	£	£

High Income Child Benefit Charge

If you or your partner have received Child Benefit payments, you may be liable to this charge.		
Did you or your partner claim child benefit during the tax year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, how much?	£	
How many children was the claim for?		
If the benefit ceased in the year, please provide the date of cessation.		

Income from UK Let Properties

Details of all UK properties producing income, including the full address, a note of the rents received, expenses incurred and date they commenced letting if property acquired during the 2024/25 tax year.

	Enclosed	Not Applicable
Details of gross rental and breakdown of expenses incurred wholly and exclusively in connection with the rental business. Letting statements or your record keeping will suffice.	<input type="checkbox"/>	<input type="checkbox"/>
If letting agent deducting tax at source, please provide a copy of the NRL6 (provided by the letting agent).	<input type="checkbox"/>	<input type="checkbox"/>
Copy of annual mortgage interest certificate/statement April 2024 to March 2025. (Please note all financing costs incurred will be given as a basic rate deduction as they are no longer deductible to arrive at the profit of the rental business).	<input type="checkbox"/>	<input type="checkbox"/>
Have you re-mortgaged the property during the tax year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

	Enclosed	Not Applicable
Value of property when first available to let and costs incurred in the acquisition.		
Is the property solely or jointly owned? If jointly, please show the %.		
Is the property a Furnished Holiday Let (FHL)?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
To determine whether your rental property qualifies as a Furnished Holiday Let (FHL):		
Was the property commercially let?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
How many days was the property available for as an FHL during the year?		
Please note, if you stayed in the property for any period for any period of time, this would count as unavailable.		
How many days was the property let out during the tax year?		
Please note, any lets to friends or family at a reduced rate do not count towards this. Any lets of more than 31 days also do not count.		
Finally, if the property was let out for periods that exceeded 31 days, please confirm how many times this happened.		
Do you wish to elect to prepare the rental accounts on an accruals basis? The accruals method apportions the income and expenditure to period it relates to.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Foreign tax paid on rental income: If foreign tax has been paid, please provide details of the amount of profit it was paid on the period over which the profit arose.		
Please note that from 6 April 2025 (2025/26), the previous FHL tax regime will be <u>abolished</u>. For both income tax and Capital Gains Tax purposes, FHL properties will therefore be treated as an ordinary rental from 2025/26 onwards.		

If you would like us to contact your letting agent directly for the income and expenditure report, please provide their contact details. Please ensure authorisation is provided to them.

Bank Interest

Your share of Income from UK and overseas bank & building society accounts.

Account No (last 3 digits)	Gross Amount	Date Opened	Date Closed	Joint/Sole	Enclosed	Not Applicable
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Dividends and Other Investment Income

	Enclosed	Not Applicable
Dividends from UK and offshore holdings in unit trusts. If vouchers are unavailable, please provide the number of shares or units held at the start and end of the year for each company. Please ensure you enclose scrip/ stock dividends and unit trust accumulations.	<input type="checkbox"/>	<input type="checkbox"/>
Income from purchased life annuities.	<input type="checkbox"/>	<input type="checkbox"/>
If you have any UK investment portfolios, please provide a copy of the consolidated tax certificate or annual tax report.	<input type="checkbox"/>	<input type="checkbox"/>
Any other investment income arising in the UK.	<input type="checkbox"/>	<input type="checkbox"/>

Student Loan Repayments

	Enclosed	Not Applicable
Please advise if you have a repayable income contingent student loan. Please provide any relevant paperwork.	<input type="checkbox"/>	<input type="checkbox"/>

Income from Trusts

	Enclosed	Not Applicable
If you received any income from a Trust, please provide a copy of form R185 when available.	<input type="checkbox"/>	<input type="checkbox"/>
If you have created a trust in your lifetime, where are the Trustees based?		
Are you a Trustee?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Do you benefit from the Trust?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does your spouse/civil partner or minor children benefit from the Trust?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Do you have any loans to or from the Trust?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Have you received any capital payment, benefit or any other distribution from the Trust? (If yes, please provide details)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Have you made any additions to the trust, or added any value or benefit to the trust, since 6 April 2018?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Has a trust of which you are a beneficiary, been created?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Has the Trust loaned you money or does it provide you with any assets for your use?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does the trust have any UK assets or income?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Other Non-UK entities

Are you able to benefit from a non-UK company or partnership?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, did you previously transfer assets to this entity?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Pension Contributions

If you have a pension, please provide the name of the pension provider and scheme number		
Amount of contribution made via payroll from Pre-tax salary?	£	
Amount of contribution made via payroll from after tax salary?	£	
Amount of AVC's paid (pension contributions not made via payroll)? Please include net contributions made or indicate otherwise	£	
Amount of employer contributions made on your behalf?	£	
If you have a defined benefit (rather than defined contribution scheme) please provide details of the growth in plan in the year to 5 April 2025.		
Have you been advised whether you have any unused allowances in the previous 3 tax years?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
In the event you have an excess savings charge, would you like this to be settled via your pension fund or self-assessment? If via your pension fund, please provide the scheme number. Please note that you are only eligible to ask the pension fund to settle this, if the charge exceeds £2,000 and you ask within the required time limits.		
Have you ever taken advice from a pension adviser about claiming fixed protection?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Charitable Donations

Donations to UK registered charities, indicating if they were made under Gift Aid or an annual covenant.

List below:	Gift Aid	Enclosed
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

Capital Gains

If you have been overseas for less than five complete tax years you may still be liable to Capital Gains Tax on assets held at the time of your departure. Whilst this would not be applicable until your ultimate point of return to the UK (if that occurred within five years) you may wish for us to hold the details. If you are in this category, please detail any disposals (either in UK or overseas) that you have made in the past year.

	Enclosed	Not Applicable
Sale contract notes.	<input type="checkbox"/>	<input type="checkbox"/>
Purchase contract notes.	<input type="checkbox"/>	<input type="checkbox"/>

CGT – Cryptocurrencies

Have you owned any crypto assets since 6 April 2024?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If so, have any of the following taken place since 6 April 2024:		
Sold crypto assets	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Gifted crypto assets	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Exchanged crypto assets as a form of payment for goods or services	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Exchanged crypto assets for another type of crypto asset	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Donated to charity as part of an arrangement	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If any of the above apply, please provide a chronological schedule reflecting the entire history of the crypto holding. If the quantity of transactions is extensive, please contact us to discuss how best to provide the information.		

Please note that each individual purchase or sale throughout your entire ownership period will need to be separately itemised.

It is crucial to understand that for crypto assets, any purchase of goods or services using crypto assets constitutes a capital disposal and the amount paid will reflect the proceeds of sale. If the number of crypto related transactions is significant, please be aware that third party software is available to record these.

It should also be noted that each crypto holding is reviewed individually for Capital Gains Tax purposes, so detailing the history of transactions will need to be provided for each individual holding.

Other chargeable assets, including Cryptocurrencies and chattels (e.g. jewellery, antiques, paintings) sold for more than £6,000.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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CGT - UK and Overseas Land and Property

Date of purchase	
Acquisition cost and expenses incurred at acquisition	£
Date of contracts were exchanged	
Date of completion	
Gross proceeds and expenses incurred at disposal	£
Value of residential property on 5 April 2015	£
Value of commercial property/land on 5 April 2019	£
Improvements to the property reflected in the sale price	£
Periods you occupied the property as your main residence	
If we did not file a CGT return on your behalf, have you filed a Capital Gains Tax (CGT) return?	<div>Yes <input type="checkbox"/></div> <div>No <input type="checkbox"/></div>

If **yes**, please provide a copy of the return and calculation of the gain.

Please also let us know of any anticipated disposals of UK land and property over the next 12 months as any such disposals will need to be declared to HM Revenue & Customs within 60 days of the completion of sale to avoid a late filing penalty.

CGT – EIS Sales and Deferred Gains

Did you dispose of any EIS, SEIS or VCTs during the year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are you aware that an EIS or SEIS investment no longer meet the qualifying criteria, or are now of negligible value?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If you have answered yes to any of the above, please provide details of the EIS including:		
Date of disposal and proceeds		

If any Capital Gains were deferred against the subscription into EIS holdings, please provide full details of the gains deferred:

Description	Amount
	£
	£
	£

Other Reliefs

Please provide details of investments in the following. Details of historical investments should also be provided if you have not previously provided this information.

	Enclosed	Not Applicable
Enterprise Investment Scheme.	<input type="checkbox"/>	<input type="checkbox"/>
Seed Enterprise Investment Scheme.	<input type="checkbox"/>	<input type="checkbox"/>
Venture Capital Trusts.	<input type="checkbox"/>	<input type="checkbox"/>
Social Enterprise Structures.	<input type="checkbox"/>	<input type="checkbox"/>
Have you previously made investment into the above and the company has now gone into liquidation or would be considered worthless? Please provide details.	<input type="checkbox"/>	<input type="checkbox"/>
Have you previously claimed to defer gains using EIS relief and at the point of leaving the UK had those gains not yet come back into charge?	<input type="checkbox"/>	<input type="checkbox"/>
Have you directly or could it be deemed to have been directly, drawn a loan to fund investment into the above?	<input type="checkbox"/>	<input type="checkbox"/>

Inheritance Tax

	Enclosed	Not Applicable
Although lifetime gifts do not need to be declared to HM Revenue & Customs, it is advisable that details are provided to us. Transfers between spouses can only be ignored provided you each have the same domicile status (to be replaced by Long Term Residence status from 6 April 2025). Please provide details of any transfers of capital which exceeded £3,000 per annum per donor or £250 per annum per recipient.	<input type="checkbox"/>	<input type="checkbox"/>

Non-UK Domicile Reform – Effective From 6 April 2025 (2025/26)

The much-publicised reform for the taxation of non-UK domiciled individuals was outlined within HMRC’s autumn budget, meaning that updated draft legislation has been published in relation to both the taxation of Foreign Income and Gains (FIG) and Inheritance Tax, to be effective from 6 April 2025. These changes will abolish the remittance basis of taxation formerly available to certain non-UK domiciled individuals (not deemed UK domiciles), which will be replaced with a simplified FIG regime focused on residence, and the UK’s Inheritance Tax regime will similarly be changed from the previous domicile model to a residence-based system too.

As part of these reforms, HMRC are also planning to introduce a ‘Temporary Repatriation Facility’ (TRF) effective from 6 April 2025, for a limited three-year window, whereby historic

non-UK domiciled remittance basis users with excluded income and gains held offshore, can remit these funds at an initial preferential flat tax rate of 12% for the first two years (increasing to 15% in the third year).

The reforms also include an opportunity for non-UK domiciled individuals who have claimed the remittance basis since 5 April 2017 to rebase non-UK assets to their value as at 5 April 2017, for Capital Gains Tax purposes. This is not, however, available to individuals who became legally domiciled in the UK, or deemed UK domiciled, at any point before 6 April 2025.

If any of the following apply:

- **You recently arrived in the UK, or intend to repatriate to the UK in the foreseeable future,**
- **You recently left the UK, or intend to leave the UK in the foreseeable future,**
- **You were legally non-UK domiciled under the previous UK tax regime and would like to discuss:**
 - **Inheritance Tax planning,**
 - **Remitting excluded non-UK income and gains to the UK tax efficiently under TRF,**
 - **Rebasing non-UK assets as at 5 April 2017 for Capital Gains Tax purposes.**

It will be vital to seek specialist advice on the extent to which these proposed changes apply to you and how these can be navigated as efficiently as possible.

If you are interested in advice in this respect, please contact a member of the Progeny team.

Tax Refund

If a refund of tax is due to you, HM Revenue & Customs' preferred method is to pay it directly into a UK bank or building society account within the UK banking system, please provide details below:

Name in which account is held:	
Name of bank/building society:	
Sort code:	
Bank account number:	
Building society reference:	

As a suggestion, if you are returning the tax return checklist electronically, save it with a password of your choice or the historical tax return password used by us to safeguard your personal details.

It is from this information that your tax declaration will be prepared. The ultimate responsibility for ensuring that all income and capital gains are reported within any tax return is your own. Please include documentation (copies are acceptable) of any of the above that are relevant to you indicating in whose name income/capital gains arises. In the event of any enquiry into your return, we must be able to produce paperwork to support the entries made, so accurate information is vital. Progeny will not be held responsible for penalties arising as a result of information omitted by yourself and not being provided to us with adequate time to prepare the declaration by the self-assessment deadline.

If there is any other information not already provided on this checklist which you feel may be relevant to your declaration, please provide details in the additional information section adding more pages if necessary.

Additional Services

Progeny provides a range of financial planning services, helping clients to preserve, grow and protect their assets to achieve financial freedom.

If you would like a no-obligation financial, investment or pension review, please tick here:

☒

Accumulating Wealth	<input type="checkbox"/>
Planning for Retirement	<input type="checkbox"/>
Understanding and Mitigating Inheritance Tax	<input type="checkbox"/>
Passing Wealth onto the next generation	<input type="checkbox"/>

The initial review will be at no cost and will focus on understanding your circumstances and objectives. Please note, to qualify for our services you must have a minimum of £500,000 investable assets.

Additional Information