

A DUBAI TRANSITION CONSULTANTS GUIDE

Leaving the UK cleanly

The departure year, explained

DTC

Edition: November 2026

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START HERE

The flight changes nothing.

UK tax stops when your UK tax residence ends. HMRC settles that with a test, one tax year at a time.

Income tax on what you earn abroad

Stops when UK residence ends, often within the departure year.

Gains and payouts taken while away

Taxed after all, if you return within five years.

Inheritance tax, for long-term UK residents

Your worldwide estate stays in reach for 3 to 10 tax years.

UK rent and UK property

In UK tax for as long as you own it.



WHAT TURNS ON YOUR FACTS

Which of the four reach you, and the date each one starts from.

THE TEST

Three questions, asked in this order

The Statutory Residence Test stops at the first one that gives an answer.

1 **Are you out automatically?**

Very few UK days in the year, or full-time work overseas with limited UK days.

Non-resident

Stop here.

2 **Are you in automatically?**

183 days or more, your only home in the UK, or full-time work in the UK.

UK resident

Stop here.

3 **Neither? Then your ties decide.**

UK days in the year are weighed against the ties you still hold.

On your facts

Days against ties.

- It is run again for every tax year, 6 April to 5 April.
- A day is a UK day if you are there at midnight.
- A UAE visa or tax certificate plays no part in it.

WHAT TURNS ON YOUR FACTS

Which question settles your year, and whether you can rely on it before you go.

The more ties you keep, the fewer days you get

Tie	What counts	What people forget
Family	A spouse, partner or child under 18 living in the UK.	Move ahead of the family and you hold it from day one.
Accommodation	A UK home that stays available to you.	The house kept “just in case”. A relative’s spare room can count.
Work	Enough days of real work done in the UK.	Client calls and laptop days on a visit are work.
90-day	More than 90 UK days in either of the last two tax years.	One heavy year follows you for the next two.
Country	More midnights in the UK than in any other single country.	Split the year across several countries and the UK can still come top.

The first year away sets your ties for the two after it.

WHAT TURNS ON YOUR FACTS

Which ties you hold today, and which you can let go before the year starts.

Leaving mid-year does not split the year

Split-year treatment does, and only when your move meets one of HMRC's cases.

With split-year treatment



6 April — **You leave** — **5 April**

UK part: taxed as a UK resident, on worldwide income.

Overseas part: taxed as a non-resident, on UK income only.

Without it



UK resident for the whole tax year, the months in Dubai included.

Starting full-time work overseas

The usual case for a UAE job. Hours, UK days and UK work days are all tested.

Ceasing to have a UK home

You give up the UK home and settle abroad.

Joining a partner working overseas

For a spouse or partner who moves with them.

Have Alan review your departure year
Book the free 30-minute call

WhatsApp Alan
Your leaving date and your question, typed

WHAT TURNS ON YOUR FACTS

Which case fits your move, and whether your dates and your UK home let you meet it.

DAYS AFTER YOU LEAVE

There is no safe number

Ninety is the figure people quote. Yours comes from your ties and your departure year.

UK midnights in the year	Ties kept	Result for a recent leaver
Fewer than 16		Never UK resident
16 to 182	●●●●	Four ties: UK resident
16 to 182	●●○○	Fewer ties: a limit of your own
16 to 182	○○○○	No ties: not resident
183 or more		Always UK resident

Go one day over, and the whole tax year can be UK resident.

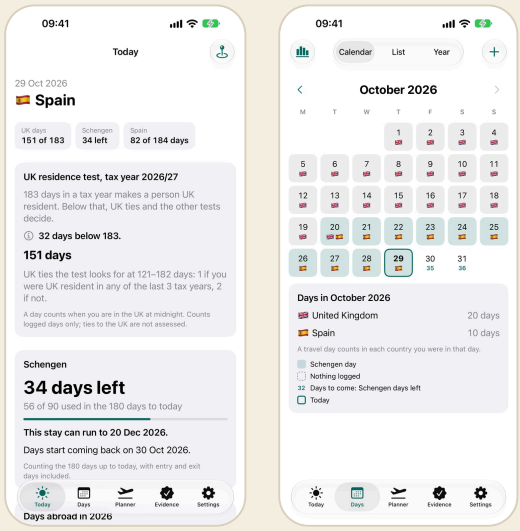
RezTally

Keeping the count, and the record

Your day limit is set by your ties and your departure year. That is the part we plan with you.

HMRC's guidance (RDR3) expects you to keep records of where you were and when. Once your limit is set, RezTally keeps the count and that kind of dated record.

RezTally is our own iPhone app that keeps a record of which country you are in each day. See reztally.com for where it stands.



WHAT TURNS ON YOUR FACTS

Your limit for the departure year and for each year after it.

The P85 is paperwork. The test decides.

What you send depends on how you were taxed before you left.

You	HMRC needs	Watch for
Employed, on PAYE only	A P85, with the leaving details from your P45.	It closes your PAYE record and claims back overpaid tax. Nothing more.
Already in Self Assessment	A return for the year you leave, with the residence pages (SA109).	The split-year claim is made here. No separate P85.
Keeping UK rent or other UK income	A return for every year you have it.	Tax taken off the rent by an agent does not replace the return.
No UK income left	A request to come off Self Assessment.	Stop filing without telling HMRC and unfiled returns pile up.

The forms have to agree with the test

- HMRC reads your answers on residence together.
- The departure-year return is due by 31 January after the tax year ends.

WHAT TURNS ON YOUR FACTS

Which of these you are, and what the forms must say to match the plan.

Come back within five years and the tax comes back too

The temporary non-residence rule

Before you go
Four in seven

UK resident in at least four of the seven tax years before you left.

While you are away
A sale or payout

A gain, a dividend from your own company, a pension drawdown.

Back within five years
Taxed on return

As if it arose in the tax year you come back.

Away for longer
Outside the rule

Five years exactly is not enough.

In its reach

- Gains on assets you owned before you left.
- Dividends from your own closely held company.
- Pension drawdown and some lump sums.

Outside it

- What you earn from your work in Dubai.
- Most assets bought and sold while you are away.
- Visits to the UK, while you stay non-resident.

Since 6 April 2026 the whole dividend is caught, including profits your company made while you were away.

WHAT TURNS ON YOUR FACTS

How long you will really be away, and what you plan to sell or draw in that time.

WHAT GOES WRONG

Four ways a clean exit comes undone

Common patterns, not client stories. None looks like a mistake at the time.

Assumed

“We kept the house, just in case.”

What the rules see

A home available to you is a tie. Time spent in it can undo the split year.

Assumed

“The family will follow after the school year.”

What the rules see

A spouse or child in the UK is a tie from day one. Your day limit drops.

Assumed

“I sent the P85, so HMRC knows.”

What the rules see

If a return was due, the split-year claim was never made.

Assumed

“I sold the business from Dubai, then came home in year four.”

What the rules see

The gain is taxed in the year of return, as if you had never gone.

WHAT TURNS ON YOUR FACTS

Which of these is closest to your plan as it stands.

WHERE THE UAE SIDE MEETS IT

Two calendars, one plan

The company, the visa and the home in the UAE each set a date the UK side depends on.

The UK calendar, counted in tax years

Your leaving date

Sets where the tax year can split.

depends on

Your UK home

Kept available to you, it counts as a tie.

is answered by

Your UK days

Counted in every tax year you are away.

sit against

The UAE calendar, counted in weeks and months

Company and work

Work overseas may need to have started by then.

Visa and tenancy

A home in the UAE that you really live in.

Your UAE days

Banked before a tax residency certificate.

Planned apart, they contradict each other

- A UAE tax residency certificate proves the UAE end only.
- It covers days already spent in the UAE, so it comes later.
- A UAE home you barely use is a weak answer to the UK test.

You can hold the certificate and still be UK resident.

WHAT TURNS ON YOUR FACTS

The order of your dates on both sides, set against each other before anything is signed.

THE FIRST STEP

Start with the free tools. Bring the result to the call.

Statutory Residence Test calculator	Am I still UK tax resident?
Day allowance calculator	How many days am I allowed back?
Split-year calculator	When does my UK tax stop?
Dubai salary calculator	What would I keep?

A tool gives a first indication from the answers you type. It cannot test them.

Have these to hand for the review

- [ ] The date you plan to leave, or left.
- [ ] What happens to your UK home.
- [ ] Where your family will be, and when.
- [ ] The UK days you expect each year, work days included.
- [ ] Anything you may sell or draw in the next five years.

Bring your results to the call
30 minutes with Alan

Or send them by WhatsApp
Your results and your leaving date, typed

WHAT TURNS ON YOUR FACTS

All of it. The tools read your answers. The review tests them.

SOURCES

Where each fact comes from

As at November 2026. Rules change. Check the source or ask us before you act.

Residence, days and ties	HMRC RDR3: Statutory Residence Test, for someone UK resident in any of the previous three tax years. It also covers the records to keep.
The departure year	Split-year cases: RDR3 and GOV.UK: tax on foreign income, residence.
Telling HMRC	GOV.UK: leaving the UK, getting your tax right (P85). Returns after leaving: our guide to filing after you leave.
The five-year rule	RDR3, section 7. HMRC manuals: RFIG21510, RFIG21540, RFIG21580 (pensions), RFIG21600 (dividends, and the change from 6 April 2026), CG26510 (assets bought while away).
UK property and inheritance tax	GOV.UK: Capital Gains Tax for non-residents. GOV.UK: Inheritance Tax if you are a long-term UK resident, the rules since 6 April 2025.
The UAE side	Federal Tax Authority: tax certificates, under Cabinet Decision No. 85 of 2022. The 2016 UK-UAE double taxation convention.
Our own guides	The test, step by step. Split-year treatment. Days after you leave. The P85. The five-year rule. The UAE certificate.

UK tax in this guide is general information. Advice on your facts comes from a UK-registered tax adviser we work with.



Alan Underwood

Founder of Dubai Transition Consultants. He moved himself and his businesses from the UK to the UAE, and he is the person you speak to.

We plan the departure year with a UK-registered tax adviser, and set up the company, visas and bank account to the same dates.

> **"It's great to talk to a human."**
>
> Said to Alan on a first call.

Plan your departure year with Alan

Book the free 30-minute call

Or WhatsApp Alan

Tell him when you plan to leave

Where this came from: dubai-info.co.uk

Version 1.0 · November 2026 · Written by Alan Underwood

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