

# Exceptional circumstances for the UK tax residence test

The number of days a person spends in the UK is a critical factor for determining if they are UK resident for tax purposes. However, days spent in the UK can be disregarded if they are due to exceptional circumstances. HMRC has accepted that being quarantined or following public health guidance in self-isolating in the UK, following official Government advice not to travel from the UK, and being asked by your employer to return to the UK temporarily as a result of the virus, are all considered to be exceptional circumstances

<https://www.gov.uk/hmrc-internal-manuals/residence-domicile-and-remittance-basis/rdrm11005>

RDRM11005: Coronavirus (COVID-19)

This new guidance needs to be read in conjunction with the current published guidance on exceptional circumstances (see [RDRM13200](#) onwards).

The UK is currently experiencing the effects of the coronavirus (COVID-19) pandemic. Events resulting from the impact of the virus are changing rapidly and this guidance may change at short notice as situations change.

The coronavirus (COVID-19) pandemic may impact your ability to move freely to and from the UK or, require you to remain unexpectedly in the UK.

Whether days spent in the UK can be disregarded due to exceptional circumstances will always depend on the facts and circumstances of each individual case.

However, if you: –

- are quarantined or advised by a health professional or public health guidance to self-isolate in the UK as a result of the virus
- find yourself advised by official Government advice not to travel from the UK as a result of the virus
- are unable to leave the UK as a result of the closure of international borders, or
- are asked by your employer to return to the UK temporarily as a result of the virus

– the circumstances are considered as exceptional.