

Foreign income and gains regime – HMRC YouTube video

Dear Customer;

From 6 April 2025, the tax rules for non-UK domiciled individuals changed. The remittance basis of taxation was replaced by a new foreign income and gains (FIG) regime.

If you arrived in the UK on or after 6 April 2022, you may qualify for tax relief under the FIG regime. You can get FIG relief in the first 4 years of UK residence, as long as you were non-resident for at least 10 years in a row.

Watch our [new YouTube video](#) for an overview of the FIG regime. It covers:

- what's changed
- who's eligible
- the types of income and gains you can get relief on
- how to claim
- how a claim may affect your tax

There's also detailed guidance on [GOV.UK - HS266 Foreign income and gains \(FIG\) regime \(2026\)](#) and in HMRC's [Residence and FIG Regime Manual](#).

Kind regards