



Emergency Return to the UK – An Update

After our E-Bulletin on the subject of an emergency return to the UK, unrest in the Middle East continues. To follow is an update concerning these 'exceptional circumstances' for those of you based overseas.

In the last few days HM Revenue & Customs has confirmed that periods spent in the UK as a direct consequence of evacuations from Egypt, Libya and Tunisia due to the current political situation will be treated as 'exceptional circumstances'. Furthermore, this will remain the case for periods during which the Foreign & Commonwealth Office advice is to leave those countries, and for one week after the advisory has been lifted.

Do remember that where an individual is present in the UK for 183 days or more in a tax year, including any days spent here because of exceptional circumstances, then they will be resident in the UK for that year. HMRC has also reminded taxpayers that they will need to evidence that any days spent in the UK were a direct result of those 'exceptional circumstances'.

The relevant periods and areas where an FCO advisory to leave has been, or is currently, in force are:

Egypt – For the period 29 January to 15 February 2011 those in Cairo, Alexandria and Suez were advised to leave.

Libya – Since 20 February 2011 the FCO has advised that those who can leave, should. This advisory remains in place at the time of writing.

Tunisia – For the period 15 January to 20 January 2011 the advisory was in place.

At the present time there are no restrictions on travel to Egypt or Tunisia.

If you are unsure about how you may be affected by this situation, please [click here](#) to get in touch with your usual Fry contact or call 01903 231545.

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