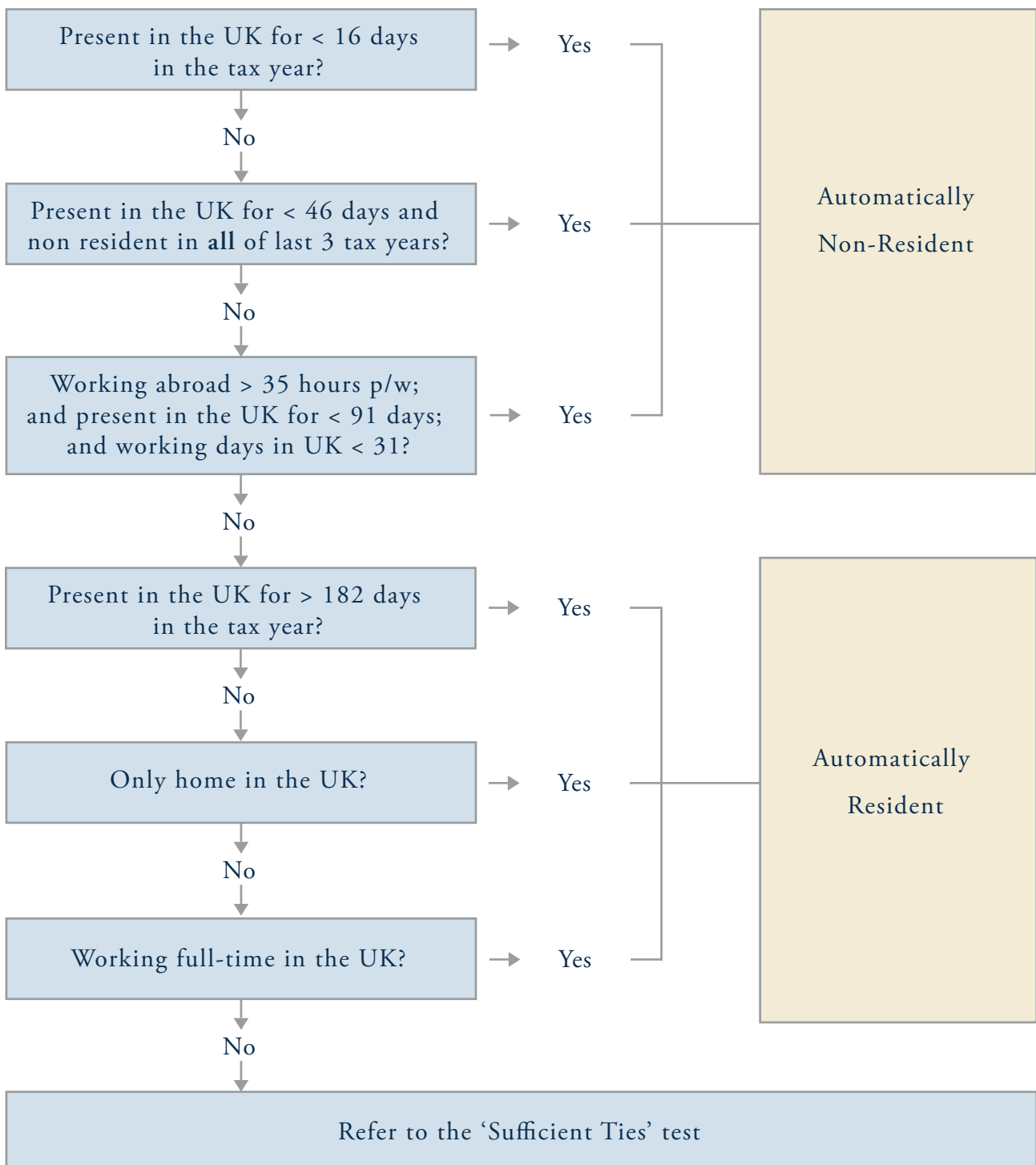


Statutory Residence Test

The following flowcharts summarise how residence is determined under the Statutory Residence Test.

Statutory Residence Test.



The 'Sufficient Ties' test

Were you resident in the UK in **any** of the previous 3 tax years?

Yes = 'Leaver'

No = 'Arriver'

How many of the following 'Ties' do you have in the UK?

UK resident partner or minor children \geq 61 days	<input type="checkbox"/>
Accommodation in the UK	<input type="checkbox"/>
\geq 40 days working in the UK	<input type="checkbox"/>
Present > 90 days in either of last 2 years	<input type="checkbox"/>
More days in UK than any other country	<input type="checkbox"/>

Total UK 'Ties' (max 5)

How many of the following 'Ties' do you have in the UK?

UK resident partner or minor children \geq 61 days	<input type="checkbox"/>
Accommodation in the UK	<input type="checkbox"/>
\geq 40 days working in the UK	<input type="checkbox"/>
Present > 90 days in either of last 2 years	<input type="checkbox"/>

Total UK 'Ties' (max 4)

Next count the number of days you spent in the UK in the tax year

For 'Leavers'

< 16 days	Not resident
16 - 45 days	Resident if 4 ties
46 - 90 days	Resident if 3 ties
91 - 120 days	Resident if 2 ties
121 - 182 days	Resident if 1 tie
> 182 days	Resident

For 'Arrivers'

< 46 days	Not resident
46 - 90 days	Resident if 4 ties
91 - 120 days	Resident if 3 ties
121 - 182 days	Resident if 2 ties
> 182 days	Resident