# STATUTORY RESIDENCE TEST FLOWCHART



NON RESIDENT



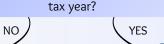
Are you present in the UK for fewer than 16 days in the current tax year?

YES

Are you present in the UK for fewer than 46 days in the current



NO



Are you engaged in full time work abroad during the current tax year?

- · Work sufficient hours overseas in the current tax year
- No significant break from overseas work in the current tax year
- Work in the UK for no more than 30 days in the current tax year
- Present in the UK for fewer than 91 days in the current tax year

**NON RESIDENT** 

# NO **Automatic UK Test**

Are you present in the UK for 183 days or more in the current tax year?

NO

#### Do you meet the home test?

• Your only home is in the UK and you spent 30 nights there in the current tax year

• If you have a non-UK home or homes, you spent less than 30 nights in each of these homes in the current tax year



### Are you engaged in full time work in the UK?

• Have a continuous period of at least 365 days during which there will not be a significant break from UK work

• Less than 25% of workdays on which more than 3 hours work is done outside the UK



## **Sufficient Ties Test**

YES

**RESIDENT** 

**RESIDENT** 

**RESIDENT** 

How many ties do you have in the tax year?

Ties to the UK	Y/N
Family Tie: If you have a UK resident family	
Work tie: If you work for 40 or more days in the UK	
Accomodation tie: If you have available accommodation in the UK	
90 Day tie: If you spent more than 90 days in the UK in either of the 2 previous tax years	
Country tie: If you spend more days in the UK in the tax year than any other single country (only applies if YES to the next question)	



Now you know how many ties you have, were you tax resident in the UK in one or more of the previous 3 tax years?

Number of ties	Resident if days of presence exceed
0	182
1	120
2	90
3	45
4 or 5	15





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