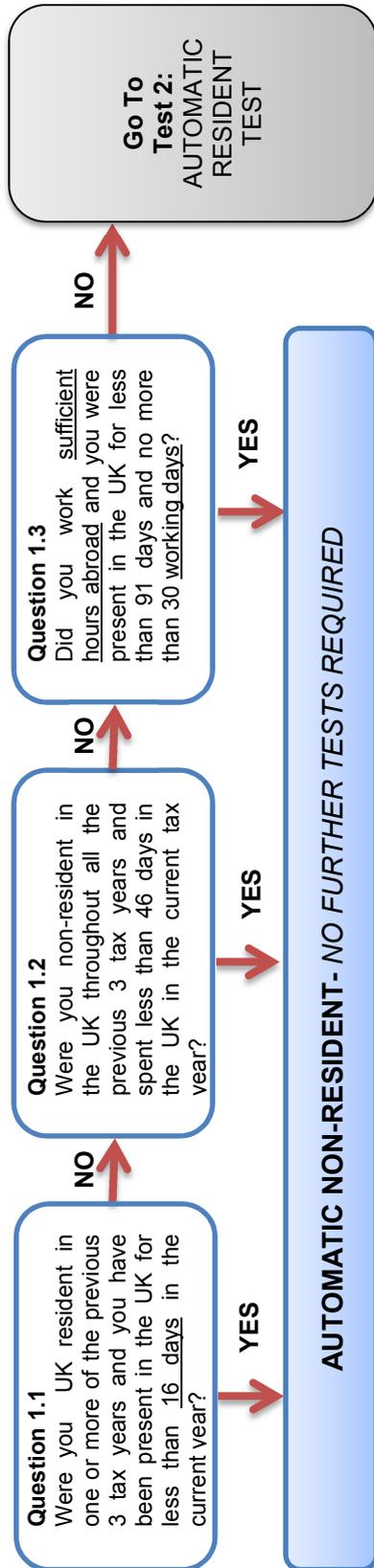
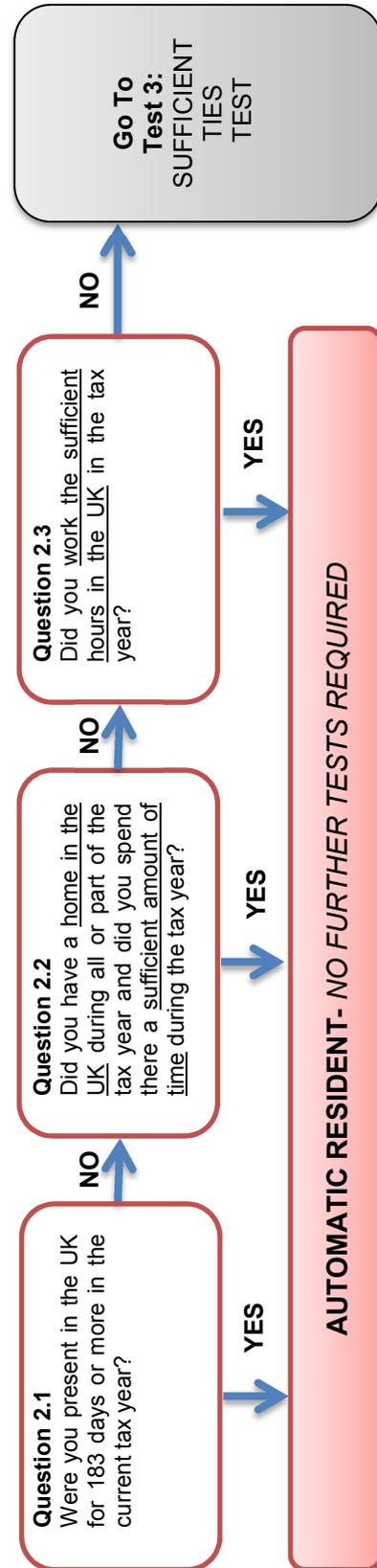


INCOME TAX: STATUTORY RESIDENCE TEST

TEST 1: Automatic Overseas Test



TEST 2: Automatic Resident Test



INCOME TAX: STATUTORY RESIDENCE TEST

TEST 3: Sufficient Ties Test

Residence status will depend on the number of ties with the UK in conjunction with the number of days spent in UK, consider the following:

Were you non-resident in the UK throughout all the previous 3 tax years?			
YES	NO		
ARRIVER	LEAVER	TICK	TICK
I have a UK resident <u>family</u>	I have a UK resident <u>family</u>		
I have substantive UK employment for up to 40 <u>working days</u> including self-employment	I have substantive UK employment for up to 40 <u>working days</u> including self-employment		
I have <u>accessible UK accommodation</u> I stayed in for at least one night.	I have <u>accessible UK accommodation</u> I stayed in for at least one night.		
I spent more than 90 days in the UK in either of the last two tax years	I spent more than 90 days in the UK in either of the last two tax years		
	I spent more days in the UK than in any other single country in the tax year		
TOTAL CONNECTIONS	TOTAL CONNECTIONS		

Count your days spent in the UK and your connections then apply the table below.

ARRIVER	Days spent in the UK	LEAVER
Always NON RESIDENT	Less than 16	Always NON RESIDENT
Always NON RESIDENT	16 - 45	Resident if 4 or more connections
Resident if 4 or more connections	46 - 90	Resident if 3 or more connections
Resident if 3 or more connections	91 - 120	Resident if 2 or more connections
Resident if 2 or more connections	121 - 182	Resident if 1 or more connections
Always RESIDENT	183 or more	Always RESIDENT

This factsheet contains general advice only based on our understanding of current legislation. It should not be relied on as a basis for any decision or action. Professional advice specific to the situation should always be obtained.

INCOME TAX: STATUTORY RESIDENCE TEST

Notes

TEST 1: Automatic Overseas Test

Question 1.1

This step of the test does not apply when the individual dies during the year.

- Days spent in the UK: where the individual was present in the UK at the end of the day (at midnight). Subject to certain exceptions for transit days, exceptional circumstances and deemed day rule.

Question 1.3

- Working sufficient hours abroad: should be assessed over the tax year (365 days). Average working week of 35 hours or more with no significant break (31 days or more) from the overseas work.
- Working day in the UK: a day in which more than three hours of work is carried out.

TEST 2: Automatic Resident Test

Question 2.2

- Home in the UK: does not include a holiday home used periodically or a home which the individual is no longer living in which is in the process of being sold.
- Sufficient time spent in UK home: there must be at least one period of 91 consecutive days spent in UK home where at least 30 days of that period falls in the tax year. In case the individual also had an overseas home during that 91-day period, no more than 30 days of presence there during the tax year is allowed.
- Presence in overseas home: the individual is present in the home if he/she is there at any point during the day, no matter how short the length of time.

Question 2.3

- Working full time/ sufficient hours in the UK: more than 75% of the total number of working days during the tax year are days spent working in the UK; assessed over a period of 365 days and there are no significant breaks (31 continuous days or more) from UK work.
- Working day in the UK: a day in which more than three hours of work is carried out.

INCOME TAX: STATUTORY RESIDENCE TEST

Notes

TEST 3: Sufficient Ties Test

Family tie

- Partner: the individual's spouse/ civil partner / common law partner.
 - Minor child (under 18): the individual has a family tie if he/she sees the UK resident child in the UK for more than 60 days in the tax year.
 - Minor Child in full time education: if a child is UK resident only due to their education, then the child is not resident in the UK if the number of days spent in the UK outside term-time is less than 21.
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Work Tie

- Working day in the UK: a day in which more than three hours of work is carried out.
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Accommodation Tie

- UK accommodation: a place to live such as home, holiday home and any available accommodation (held by relatives, hotel). The accommodation needs to be available to be used by individual for a continuous period of at least 91 days in the tax year and at least one night is spent there by the individual (and at least 16 nights if accommodation belongs to a close relative).
 - Continuous period of 91 days: the period is treated as continuous if there are no gaps of more than 16 days. If there are gaps of fewer than that, the whole period is treated as continuing to be available.
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90-day Tie

- Day count: individual needs to count how many days were spent in the UK during the tax year; more than 90-days spent in the UK in either or both of the previous two tax years qualifies for 90-day tie.
 - Days spent in the UK: where the individual was present in the UK at the end of the day unless:-
 - a. Arrive as passenger and leave the UK the next day (transit days).
 - b. Exceptional circumstances e.g. war or illness (max.60-days).
 - Deeming Rule: applies to individual who:-
 - a. Already has at least three UK ties.
 - b. Was UK resident for at least one of the three tax years preceding current tax year.
 - c. Spent in the UK more than 30 qualifying days (present in the UK at any point during the day) in the UK during the tax year.
 - When the individual reaches 30 qualifying days in the tax years, each subsequent qualifying day in the tax year is treated as day spent in the UK. Therefore, all days spent in the UK and all qualifying days above and over 30-day threshold should be added together in order to calculate the total number of days spent in the UK.
 - Please note that the Deeming Rule DOES NOT apply to the limit on days spent in the UK under the Automatic Overseas Test (1.3). Also it DOES NOT apply for the purposes of deciding if the individual has a 90-day tie when checking whether he/she has three UK ties for the purposes of the Deeming Rule.
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