



The number of ties below, together with whether resident at any time in the three previous years and the number of days spent in the UK, determine the individual's residence status for the tax year as shown in the table below.

Arriver		Leaver	
Present in UK for more than 90 days in either of the previous 2 tax years		Present in UK for more than 90 days in either of the previous 2 tax years	
Stayed in UK home at least 1 night		Stayed in UK home at least 1 night	
Had at least 40 UK workdays		Had at least 40 UK workdays	
UK resident Family		UK resident Family	
Total Ties:		Total Ties:	

Days in the UK in a tax year	UK resident in none of the previous 3 tax years				UK resident for one or more of the previous 3 tax years				
	1 or No UK ties	2 UK ties	3 UK ties	4+ UK ties	No UK ties	1 UK ties	2 UK ties	3 UK ties	4+ UK ties
Less than 16 days	NR	NR	NR	NR	NR	NR	NR	NR	NR
16 to 45 days	NR	NR	NR	NR	NR	NR	NR	NR	R
46 to 90 days	NR	NR	NR	R	NR	NR	NR	R	R
91 to 120 days	NR	NR	R	R	NR	NR	R	R	R
121 to 182 days	NR	R	R	R	NR	R	R	R	R
More than 183 days	R	R	R	R	R	R	R	R	R

This flowchart and the notes overleaf are intended to summarise how the Statutory Residence Test determines residence status in the UK. However the legislation comprises over 60 pages of rules and definitions. HMRC have also issued over 100 pages of guidance. Accordingly the information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.