

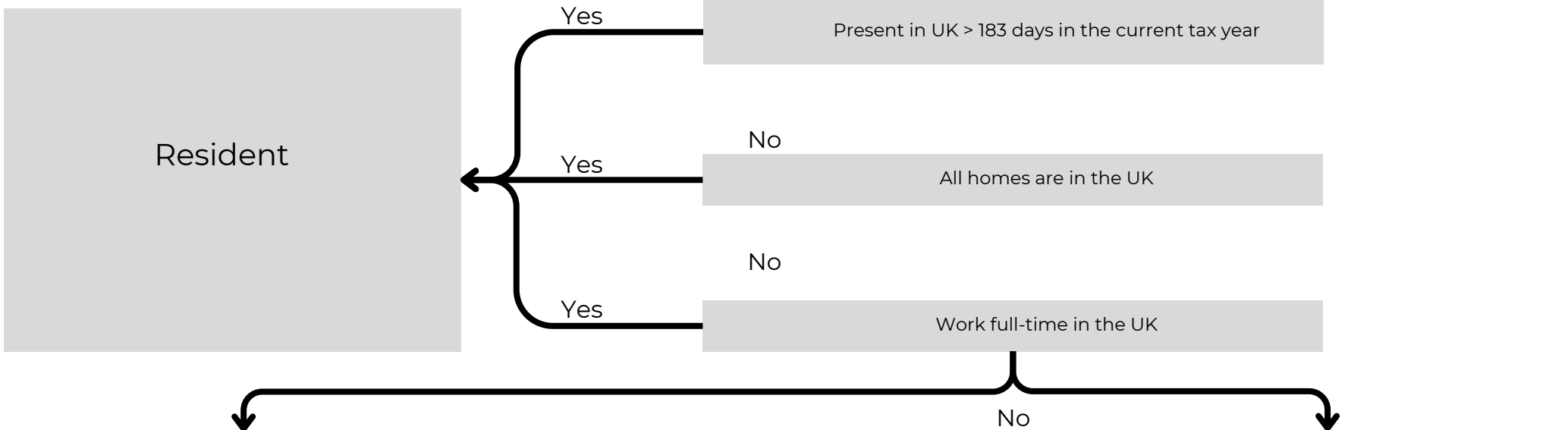
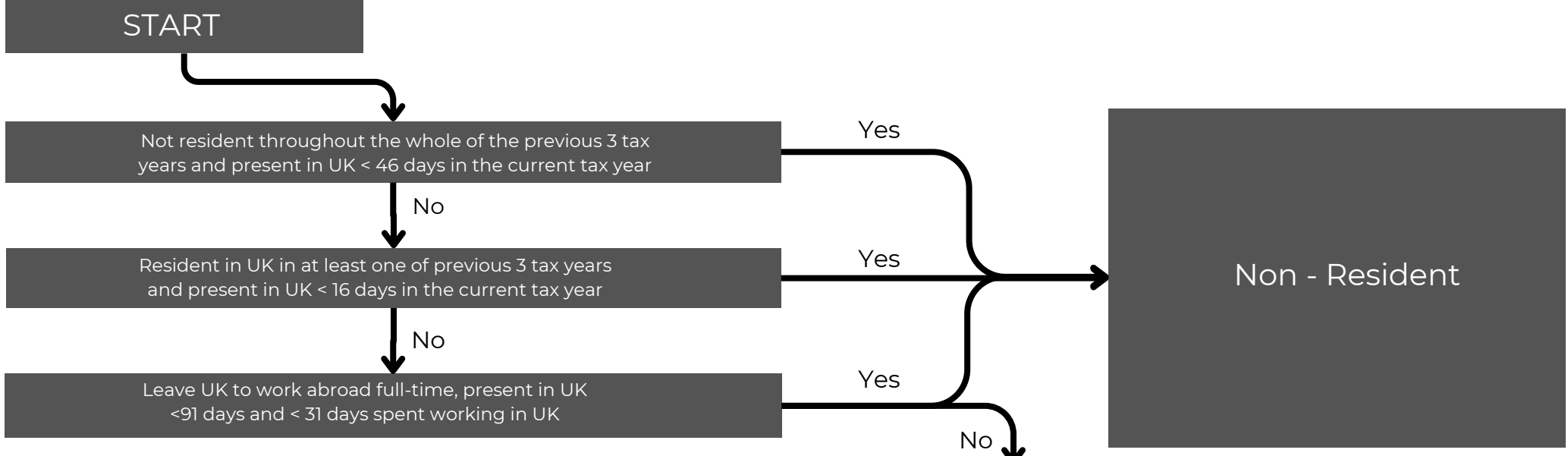


**MOORE**

# **STATUTORY RESIDENCE TEST FLOWCHART**

Finance Act 2013

This flowchart is for individuals only, not trusts or other entities



**Arriver - someone who has not been UK resident throughout all the previous 3 tax years**

UK Resident Family

Substantive Employment in the UK > 40 days in tax year

Accessible UK Accommodation stayed in > 1 night

Present > 91 days in either of previous 2 tax years

**TOTAL UK CONNECTIONS**

**Leaver - someone who has been UK resident throughout all the previous 3 tax years**

UK Resident Family

Substantive Employment in the UK > 40 days in tax year

Accessible UK Accommodation stayed in > 1 night

Present > 91 days in either of previous 2 tax years

Present in UK > any other single country

**TOTAL UK CONNECTIONS**

No. of days in the uk in a tax year	Arriver				Leaver				
	1 or No UK ties	2 UK ties	3 UK ties	4+ Uk ties	No UK ties	1 or No UK ties	2 UK ties	3 UK ties	4+ Uk ties
Fewer than 16 days	NR	NR	NR	NR	NR	NR	NR	NR	NR
16-45 days	NR	NR	NR	NR	NR	NR	NR	NR	R
46-90 days	NR	NR	NR	R	NR	NR	NR	R	R
91-120 days	NR	NR	R	R	NR	NR	R	R	R
121-182 days	NR	R	R	R	NR	R	R	R	R
183+ days	R	R	R	R	R	R	R	R	R

**Days Spent** - An individual spends a day in the UK for SRT purposes if they are in the UK at the end of the day.

**Sufficient Working Hours** - Broadly, an individual is considered to work full-time if they meet the 'sufficient hours test', which generally means that they work 35 hours a week on average over the course of a 365-day period, without any 'significant break'. You can only be deemed to work full-time overseas if you spend less than 91 days in the UK and the number of days that you work in the UK for more than three hours is less than 31.

**Sufficient Ties Test** - When an individual does not meet any of the automatic overseas tests nor any of the automatic UK tests, the individual's residence will depend upon the number of UK ties (or connections) the individual has and the number of days spent in the UK.

**Family Tie** - Applies if spouse, civil partner, cohabiting partner or minor child is UK resident. Exemptions for minor children who are UK resident only because they are in full-time education and who spend limited amounts of time in the UK outside of term time.

**Accommodation Tie** - Applies if there is accommodation available in the UK for a continuous period of at least 91 days in the year and the individual spends at least one night in that accommodation. Accommodation at the home of a close relative can be ignored if the individual spends fewer than 16 nights there per UK tax year.

**Work Tie** - Applies if the individual works in the UK for more than three hours a day on at least 40 days in the tax year. HMRC's suggested definition of work here is a broad and includes time spent travelling, training and on gardening leave.

**90-day Tie** - Applies if the individual spent more than 90 days in the UK in at least one of the previous two tax years.

**Country Tie** - Only applicable to individuals who were UK resident in one of the previous three tax years. This tie applies where the UK is the country in which the greatest number of days has been spent in the tax year.

*Disclaimer - This flowchart provides a general overview of these complex rules for information only. It should not be relied upon to confirm residence status as each case is assessed on individual circumstances. The information is based on the current legislation at the date of publication and there is therefore no guarantee this will not change. As such no one should act on this information without taking professional advice first.*

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