

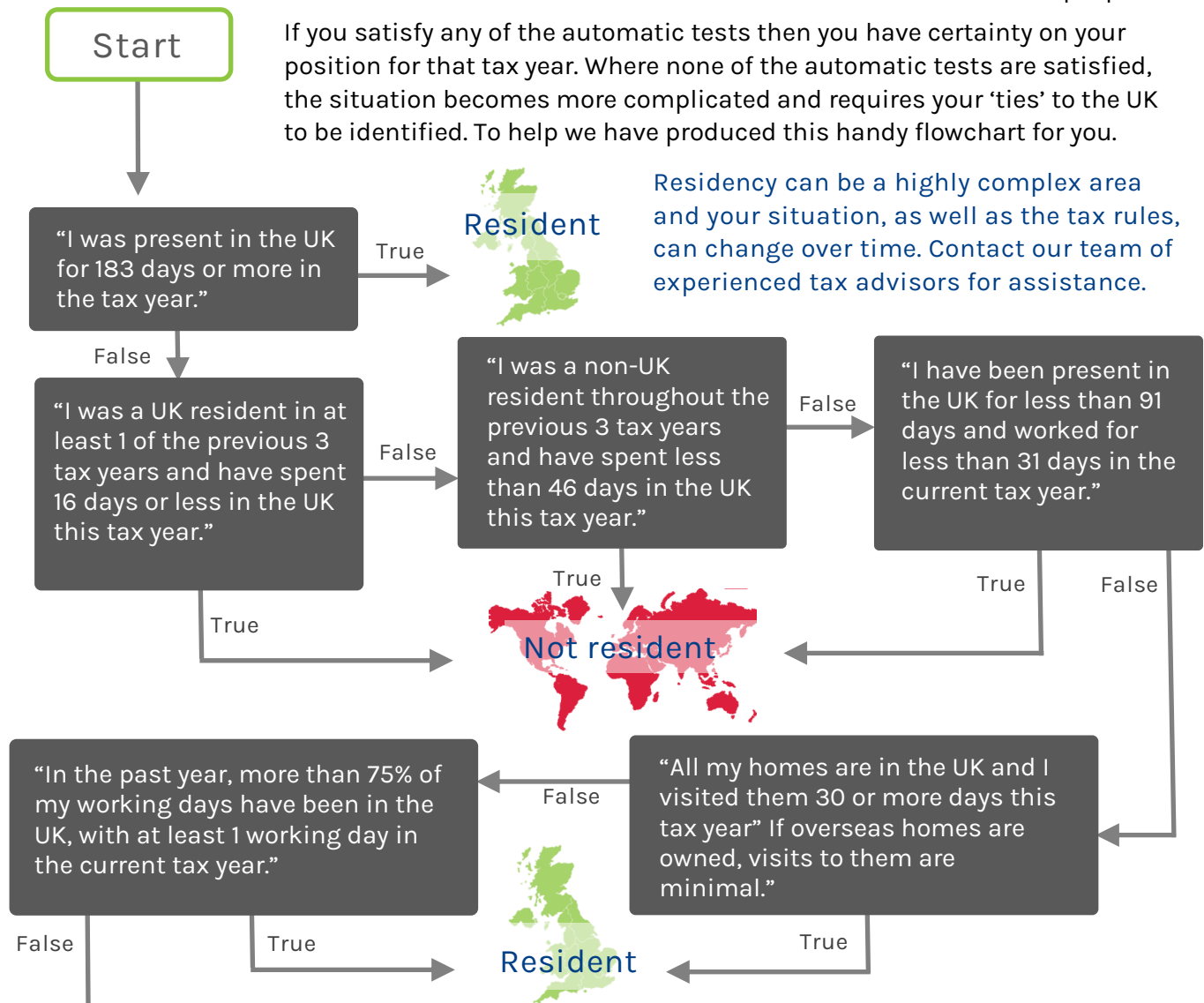
# UK Statutory Residence Test



The Statutory Residence Test (SRT) can be used to establish whether an individual's status will be 'non-residence' or 'residence' for tax purposes.

If you satisfy any of the automatic tests then you have certainty on your position for that tax year. Where none of the automatic tests are satisfied, the situation becomes more complicated and requires your 'ties' to the UK to be identified. To help we have produced this handy flowchart for you.

Residency can be a highly complex area and your situation, as well as the tax rules, can change over time. Contact our team of experienced tax advisors for assistance.



	Days in UK in current tax year	Resident (R)/ Not resident (NR)	Ties
Arrivers (Not resident in UK in any of previous 3 tax years)	0 - 45	Not resident	<ul style="list-style-type: none"> <li>Has UK resident family (spouse, civil partner, cohabitee or minor child)</li> <li>Has accommodation available in UK for 91 days or more in tax year and spends at least one night there</li> <li>Works (more than three hours) in UK on at least 40 days in tax year</li> <li>Spent more than 90 days in UK in either previous two tax years</li> <li>Spent more 'midnights' in the UK than in any other country (leavers only)</li> </ul>
	46 - 90	< 4 ties NR, 4 ties R	
	91 - 120	< 3 ties NR, 3 ties R	
	121 - 182	< 2 ties NR, 2 ties R	
	≥ 183	Resident	
Leavers (UK resident in one or more of the previous 3 tax years)	0 - 15	Not resident	
	16 - 45	< 4 ties NR, 4 ties R	
	46 - 90	< 3 ties NR, 3 ties R	
	91 - 120	< 2 ties NR, 2 ties R	
	121 - 182	< 1 tie NR, 1 tie R	
≥ 183	Resident		

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