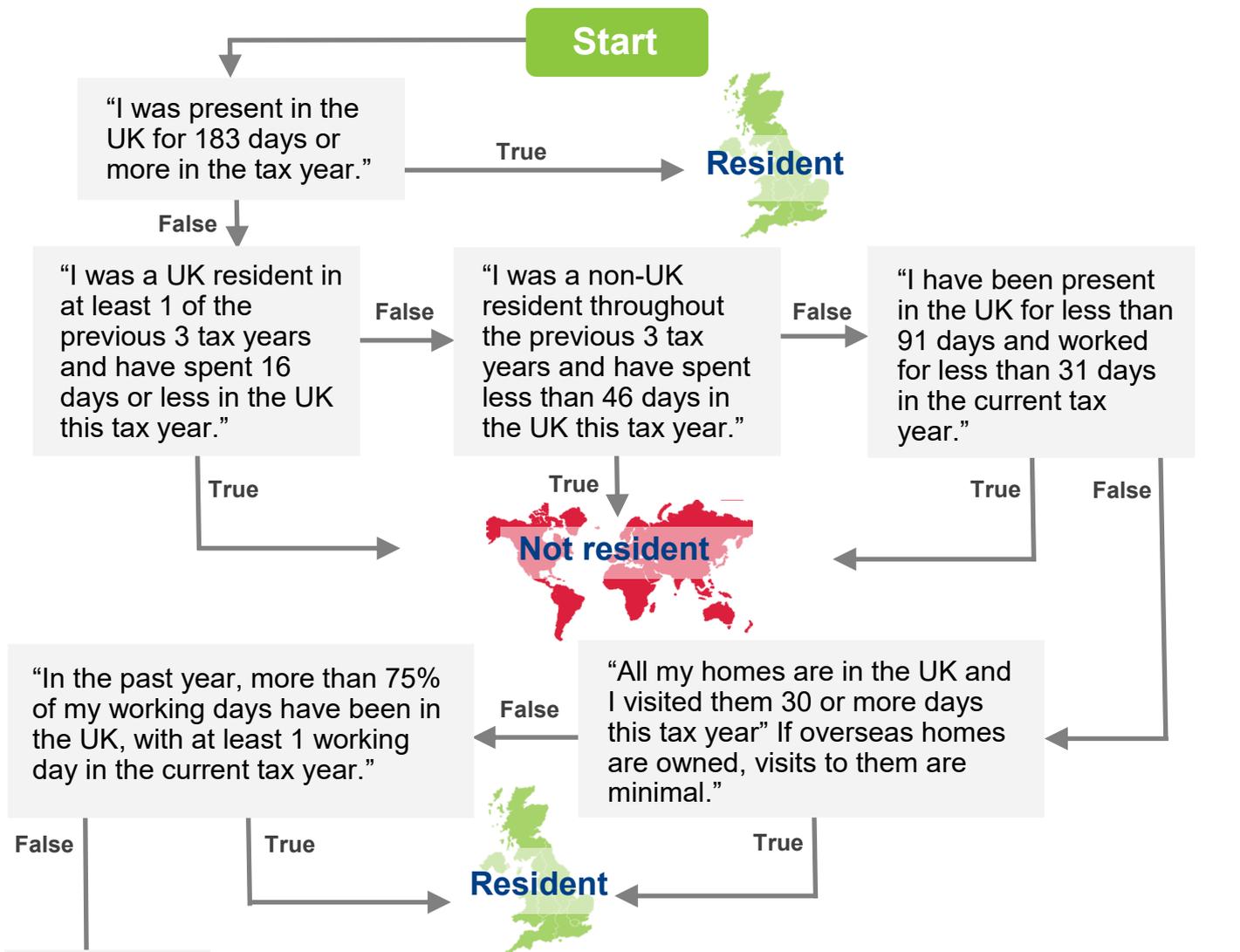


# UK Statutory Residence Test



Your case is non conclusive, and you will need to count the number of days in the UK and UK ties you have had during the tax year.

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

**Arrivers**  
(Not resident in UK in any of previous 3 tax years)

**Leavers** (UK resident in one or more of the previous 3 tax years)

Residency can be a highly complex area and your situation, as well as the tax rules, can change over time. It is advisable to seek the help of an experienced professional tax advisor to ensure that you make the right decisions. Contact us today to discuss how we can assist you.

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