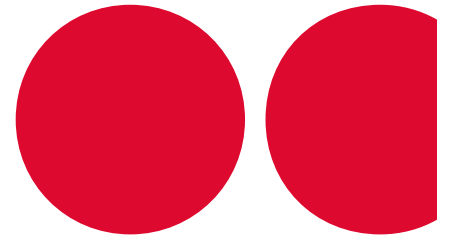


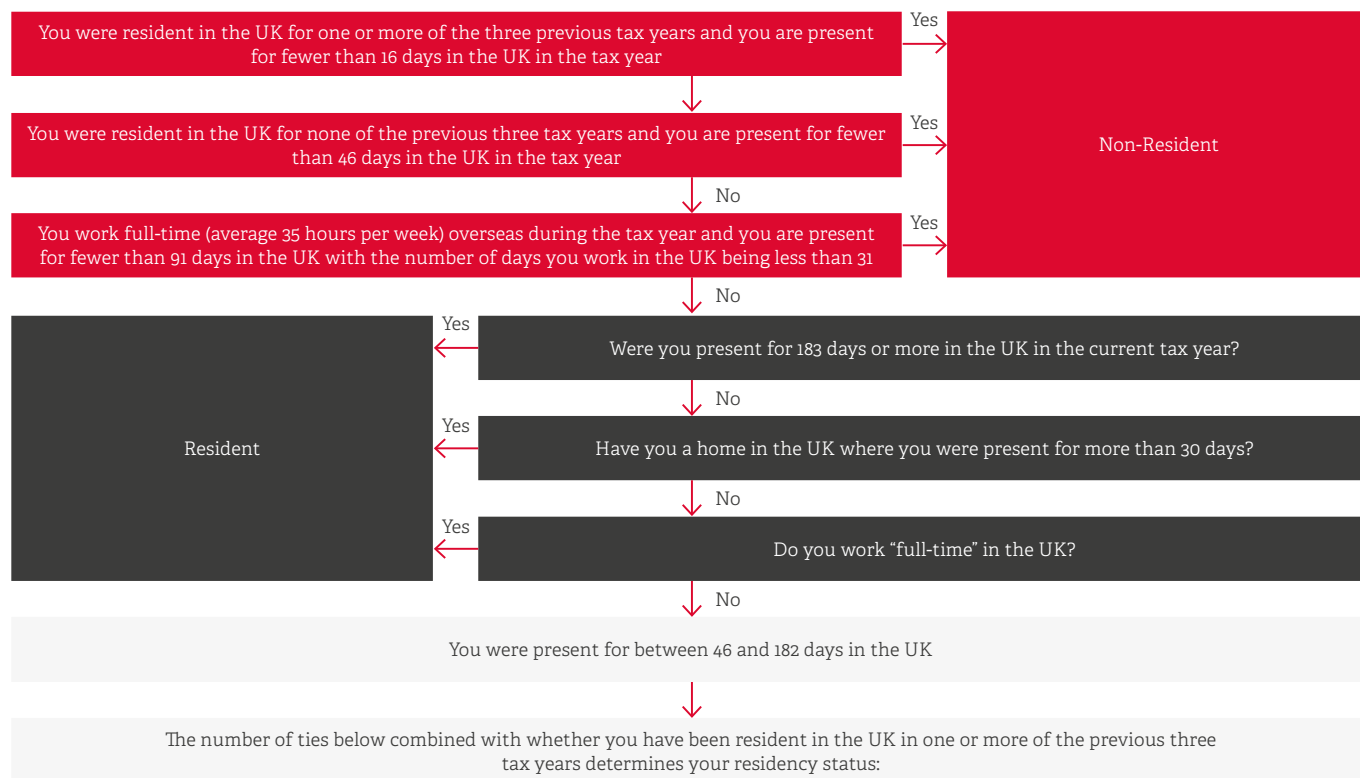
# Statutory Residence Test Flowchart



Oury Clark



# Flow Chart for Individuals, alive during the entire tax year



Arrivers	
UK Resident Family	
Accommodation available to you and you stayed in for 1 night or more in tax year	
UK Employment for 40 days or more in the tax year	
UK Presence; more than 90 days in the UK in either of the 2 previous tax years	
Total Ties	

Leavers	
UK Resident Family	
Accommodation available to you and stayed in for 1 night or more in tax year	
UK Employment for 40 days or more in tax year	
UK Presence; more than 90 days in the UK in either of previous 2 tax years	
Country; more days in the UK, in the tax year than any other country	
Total Ties	

No of days in the UK in a tax Year	Arriver; Non-Resident throughout last 3 tax years				Leaver; Resident in UK in one of last 3 tax ye				
	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
Fewer than 16	NR	NR	NR	NR	NR	NR	NR	NR	NR
16-45	NR	NR	NR	NR	NR	NR	NR	NR	R
46-90	NR	NR	NR	R	NR	NR	NR	R	R
91-120	NR	NR	R	R	NR	NR	R	R	R
121-182	NR	R	R	R	NR	R	R	R	R
183 +	R	R	R	R	R	R	R	R	R

**Disclaimer:** The information in this document is only designed to provide an overview of the topics set out in the document. It does not contain a full statement of the law. It does not constitute professional advice and should not be relied on for decision making purposes. You are advised to seek

# Some important definitions

## Calculation of Days Spent in the UK

You are considered to have spent a day in the UK if you are here at the end of the day (midnight).

### This is subject to:

1. The deeming rule which will count certain days even though you were not here at midnight
2. Transit days
3. Time spent in the UK due to exceptional circumstances — those days may not count towards the total day count for certain parts of the Statutory Resident Tests

## Home in the UK

An individual will be regarded as resident under the 2nd automatic test if the individual has a home in the UK which is available for 91 consecutive days, 30 of those days fall in the tax year and they are present in that home for at least 30 days at any time that year. The individual should also either have no home overseas or if they do be present in it for less than 30 days in the tax year.

## Working full time in the UK

Work more than 35 hours a week on average in the UK over a period of 365 days. During the 365 day period there are no significant breaks from work and more than 75% of the working days are carried on in the UK with a least one working day in the tax year. A working day is any day on which at least 3 hours work is performed.

## Sufficient Ties

The residence of individuals who do not fall within either the automatic overseas tests or the automatic UK residence tests, is determined by the sufficient ties test. This test considers both the number of days spent in the UK and the number of the individual's "ties" to the UK.

Generally, the fewer ties that you have, the longer you can spend in the UK without becoming UK resident. The ties to be considered include:

- a family tie
- an accommodation tie
- a work tie
- a 90 day tie
- a country tie (only for "leavers")

**Ties are specifically defined. For example:**

## Accommodation Tie

It should be noted that an individual who has accommodation available to them for a continuous period of 91 days and spends at least one night at this accommodation, has created a tie. Should the accommodation be that of a close relative and 16 or more nights are spent, this also creates a tie.

# For More Information Contact One of Our Partners Today



**Email:** [contact@ouryclark.com](mailto:contact@ouryclark.com)

**Oury Clark London:**

10 John Street, London WC1N 2EB

**Tel: +44 (0) 20 7067 4300**

**Oury Clark Slough:**

Herschel House, 58 Herschel Street  
Slough SL1 1PG

**Tel: +44 (0) 1753 551111**

