STATUTORY RESIDENCE TEST

Were you a UK resident in one or more of the previous three tax years, or present in the UK for less than 16 days in the current tax year?

Were you a UK resident in none of the previous three tax years and present in the UK for less than 46 days in the current tax year?

Did you work full-time abroad, were present in the UK for less than 91 days and also spent less than 31 working days in the UK?

If answering "Yes"- Non-resident

Did you spend 183 days or more during the tax year in the UK?

Did you have income in the UK for at east 91 continuous days, of which 30 days fall into the tax year; and you are present in the UK at your home for 30 days; and you spend less than 30 days at any overseas home in the tax year?

Did you work sufficient hours in the UK for 365 days without any significant breaks from work (besides permitted leave); at least 75% of those days were full-time in the UK; at least one day of which falls in the tax year; and you work at least one working day in the UK that tax year?

If answering "Yes"- Resident

Were you non-UK resident for the previous three years?

If answering "No"- Refer to Box B

If answering "Yes"- Refer to Box A

Box A:
You score a 'tie' if you answer "Yes" to any of the following:

1. Are your dependent family UK residents?
2. Do you have UK accommodation, and stayed there for at least one night in the tax year?
3. Did you carry out at least 40 days of working in the UK in the tax year?
4. Were you in the UK for more than 90 days in either or both of the previous two tax years?

Days spent in the UK	UK ties
Fewer than 46	Automatically non-resident
46-90	4 ties = UK resident
91-120	3 ties = UK resident
121-182	2 ties = UK resident
More than 182	Automatically resident

Box B:
You score a 'tie' if you answer "Yes" to any of the following:

1. Are your dependent family UK residents?
2. Do you have accommodation in the UK, and stayed there for at least one night in the tax year?
3. Did you carry out at least 40 days of working in the UK in the tax year?
4. Were you present in the UK for more than 90 days in either or both of the previous two tax years?
5. Were you present in the UK more than any other country?

Days spent in the UK	UK ties
Fewer than 16	Automatically non-resident
16-45	4 ties = UK resident
46-90	3 ties = UK resident
91-120	2 ties = UK resident
121-182	1 tie = UK resident
More than 182	Automatically resident

Results

Non-resident: confirmed as a non-UK resident for the current tax year.

Resident: confirmed as a UK resident for the current tax year.

Split year: different rules apply for this-

- If you are leaving the UK, you are treated as a UK resident until the date of departure, and non-UK resident for your time abroad. You must then be non-resident in the following tax year.
- If you are coming to the UK you are treated as UK resident from the date of your arrival, and non-UK resident for the earlier part of the year when you were abroad.

This information has been utilised by the GOV UK website.