

Statutory Residence Test - Split Year Treatment- ARRIVERS

Applies to individuals alive throughout the tax year under consideration

Did you come to live in the UK part way through the current tax year?

YES

Were you non-UK resident in the previous tax year?

YES

Case 4 - Did you start to have your only home in the UK in the current tax year, meeting the only home test following that point and not meeting the 'sufficient ties' test before the point when you meet the only home test?

YES

NO

Case 5 - Did you start full time work in the UK in the current tax year, meeting the 'UK full time work' automatic test for 365 days and not meeting the 'sufficient UK ties' test before you started full time UK work?

YES

NO

NO

Case 6 - Did you stop working full time overseas during the current tax year, having been non-UK resident in the previous tax year because you met the 'full time work overseas' automatic test?

YES

Did you carry out full time work overseas in the current tax year, with no significant breaks from UK work and no more than the permitted days spent present or working in the UK before your overseas work ceased?

YES

YES

Will you be UK resident in the following tax year?

NO

NO

Case 7 - Did you accompany a spouse, civil partner or cohabitee who came to the UK after ceasing full time work overseas, whose circumstances meet the criteria in Case 6, and move to the UK to continue to live with them following their relocation here?

YES

Before you came to the UK to live with your partner, did you either have no home in the UK or, if you had homes in the UK and overseas, spend most of your time living in your overseas home and spend no more than permitted days in the UK prior to your relocation here?

YES

NO

NO

Case 8 - Did you start to have a home in the UK in the current tax year, having had no UK home at the start of the tax year, and continue to have your UK home after that point throughout the current tax year and the following tax year?

YES

Were you non-UK resident under the sufficient ties test during the part of the current tax year before you started to have a UK home?

YES

NO

NO - Split Year treatment does not apply

YES - SPLIT YEAR TREATMENT APPLIES

Although this flowchart should give an accurate answer in most cases, the rules are very complex; and specific advice should be obtained before taking action, or refraining from taking action on the basis of this flowchart.