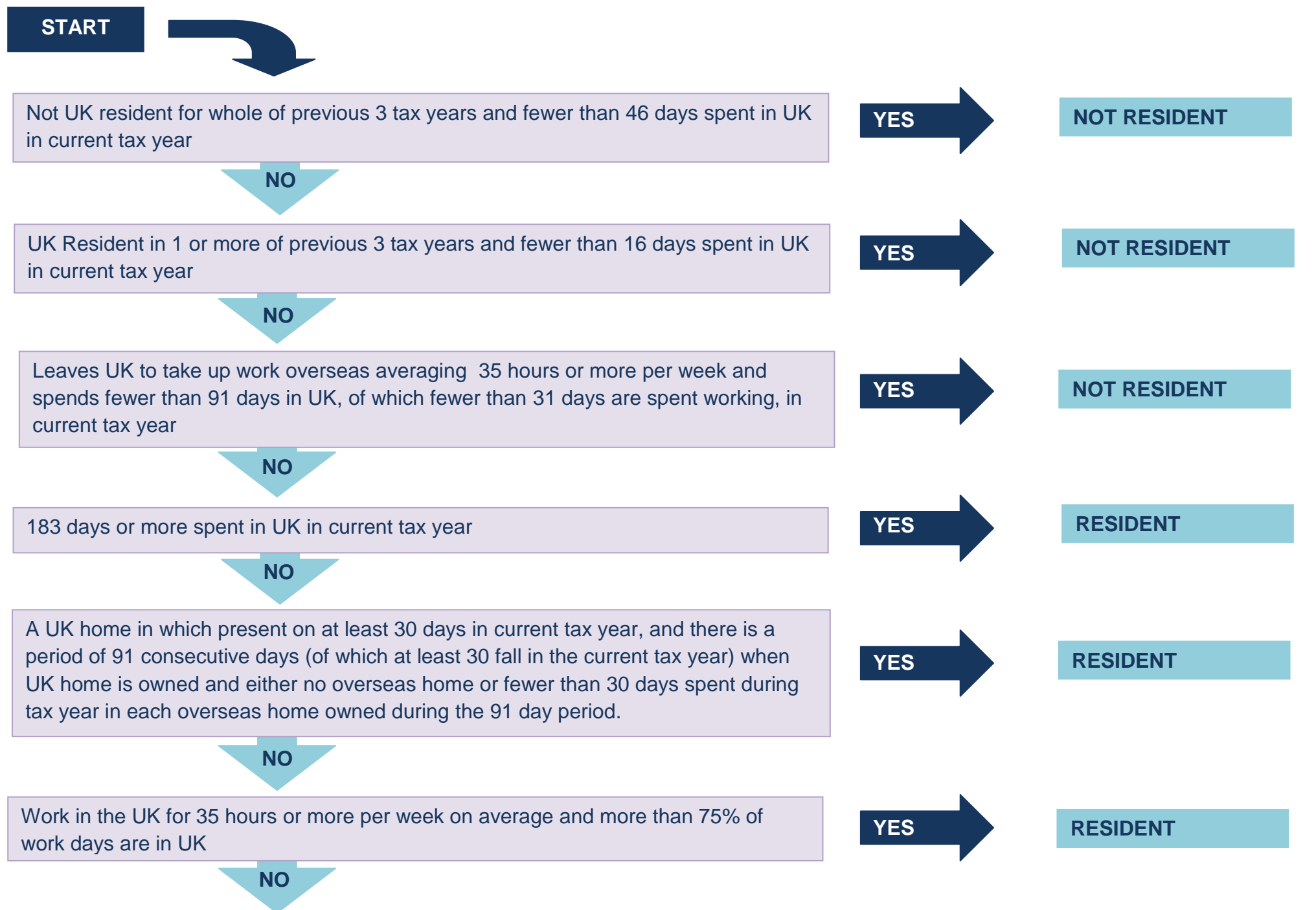


# Statutory Residence Test if split year treatment is not applicable

Applies to individuals alive throughout the tax year under consideration



If none of the foregoing tests are met, now consider the 'sufficient ties' tests.

ARRIVER (not resident in UK throughout previous 3 tax years)	LEAVER (resident in UK in one or more of three previous tax years)
TIES	TIES
Minor child/spouse/cohabitee UK resident	Minor child/spouse/cohabitee UK resident
Accommodation available in UK for at least 91 consecutive days and at least 1 night is spent there	Accommodation available in UK for at least 91 consecutive days and at least 1 night is spent there
Work in the UK for more than 3 hours on 40 days or more	Work in the UK for more than 3 hours on 40 days or more
More than 90 days in UK in one or both of previous 2 tax years	More than 90 days in UK in one or both of previous 2 tax years
	Present in the UK more than any other country

Total Ties

ARRIVER	DAYS IN UK IN TAX YEAR	LEAVER
Not UK resident	<16	Not UK resident
Not UK resident	16 - 45	UK resident if 4 or more ties
UK resident if 4 ties	46 - 90	UK resident if 3 ties
UK resident if 3 ties	91 - 120	UK resident if 2 ties
UK resident if 2 ties	121 - 182	UK resident if 1 ties
UK resident	183 or more	UK resident

In the cases indicated on the Split Year Flowcharts you may be treated either as ceasing to be resident, or starting to be resident, part way through the tax year.

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.