Statutory Residence Test if split year treatment is not applicable

Applies to individuals alive throughout the tax year under consideration



START



Not UK resident for whole of previous 3 tax years and fewer than 46 days spent in UK in current tax year



NOT RESIDENT

NO

UK Resident in 1 or more of previous 3 tax years and fewer than 16 days spent in UK in current tax year



NOT RESIDENT

NO

Leaves UK to take up work overseas averaging 35 hours or more per week and spends fewer than 91 days in UK, of which fewer than 31 days are spent working, in current tax year



NOT RESIDENT

NO

183 days or more spent in UK in current tax year



RESIDENT

NO

A UK home in which present on at least 30 days in current tax year, and there is a period of 91 consecutive days (of which at least 30 fall in the current tax year) when UK home is owned and either no overseas home or fewer than 30 days spent during tax year in each overseas home owned during the 91 day period.



RESIDENT

NO

Work in the UK for 35 hours or more per week on average and more than 75% of work days are in UK



RESIDENT

NO

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.