

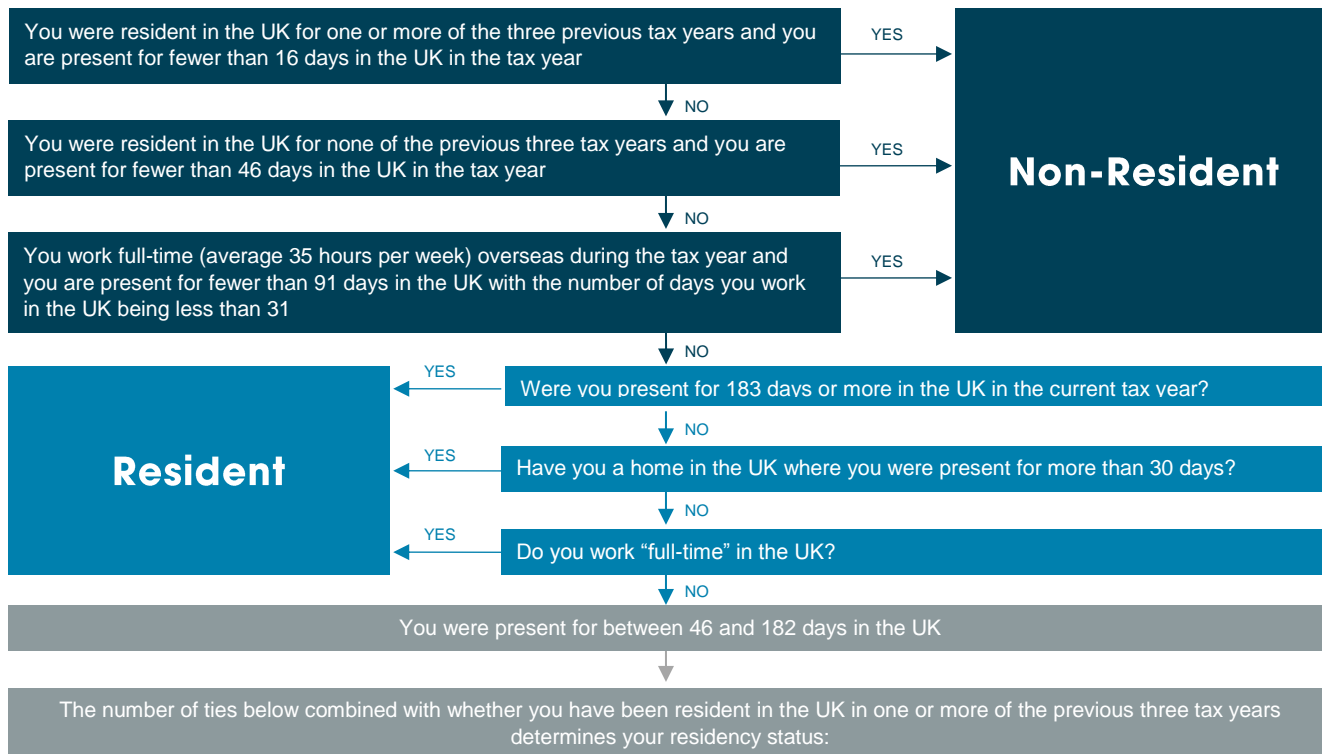


# Statutory Residence Test Flowchart

Finance Act 2013

[www.ouryclark.com](http://www.ouryclark.com)

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



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

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 years				
	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

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## 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 2<sup>nd</sup> automatic test if the individual has a home in the UK which is available for 91 consecutive days and they are present in that home for at least 30 days in the tax year. The individual either has no home overseas or a home overseas but is used for less than 30 separate 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.

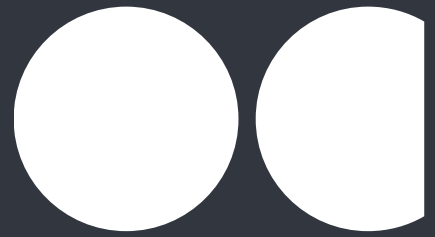
A working day is any day on which at least 3 hours work is performed.

## Sufficient Ties

The residence of individuals who do not fall within either the automatic overseas tests or the automatic residence test, i.e. spending between 46 and 182 days in the UK, is determined by the sufficient ties test. The test considers both the number of days spent in the UK and the extent of the individuals "ties" to the UK.

## 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.



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