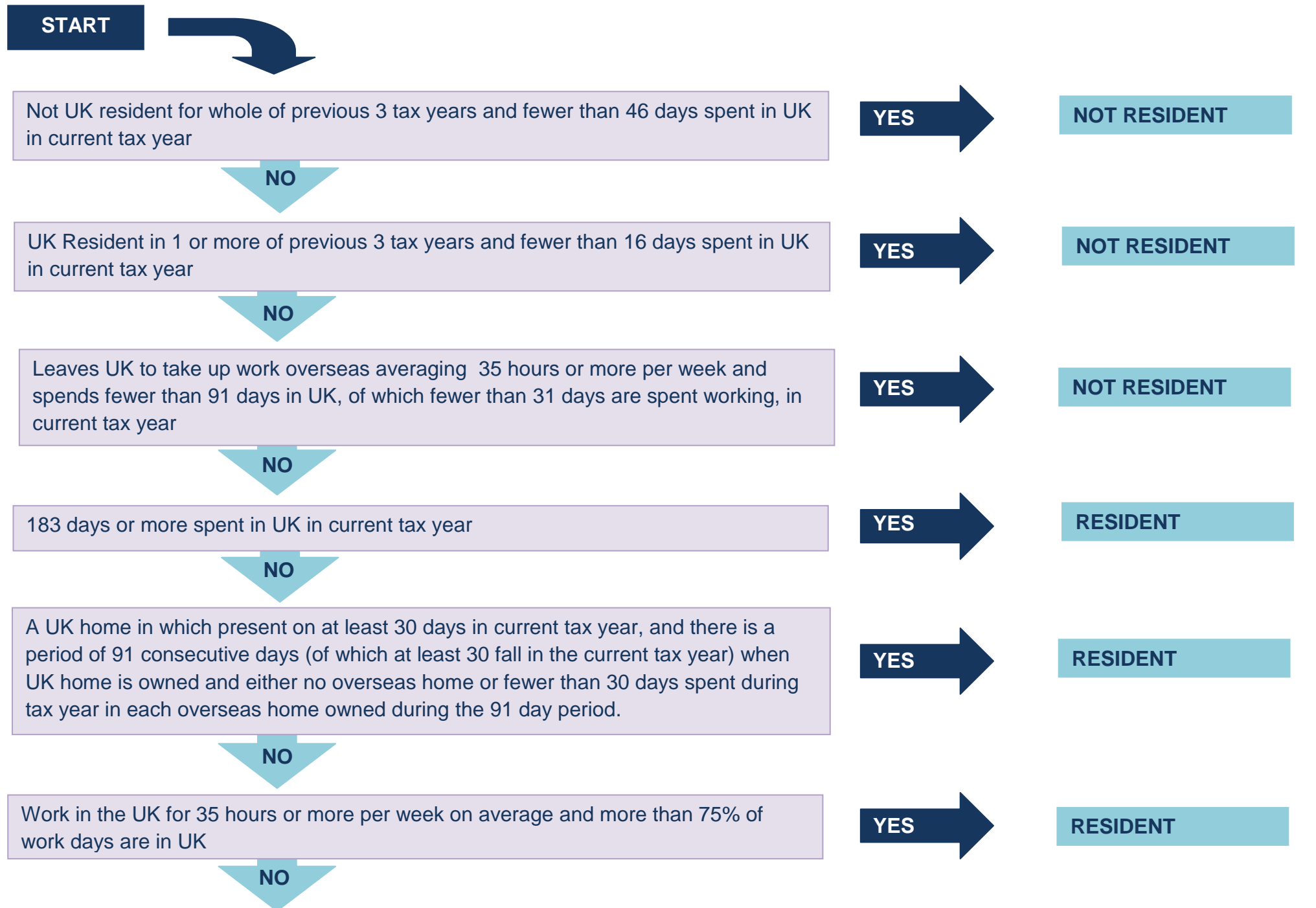


Statutory Residence Test if split year treatment is not applicable

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.