

New UK Statutory Residence Tests*

Are you ...

Not resident in the previous 3 years & in the UK for less than 46 days this year?

Yes →

No ↓

UK resident for at least 1 of the previous 3 years & present in the UK for less than 16 days this year?

Yes →

No ↓

Working abroad full time, present in the UK for less than 91 days and working in the UK for less than 31 days this year?

Yes →

No ↓

In UK for 183 days or more in tax year?

Yes →

No ↓

A person with homes only in the UK?

Yes →

No ↓

Working in the UK full-time?

Yes →

Non-Resident

Tax Resident

Ties Test - Arriving in the UK**

No ← →

Ties Test - Leaving the UK

- UK resident family
- Available accommodation (1 night or more)
- UK employment (40 days or more)
- In UK over 90 days in one of last 2 tax years

** i.e. not UK resident in the last 3 years

- UK resident family
- Available accommodation (1 night or more)
- UK employment (40 days or more)
- In UK over 90 days in one of last 2 tax years
- Present in UK more than any other country

The impact of days in the UK (midnight test)

Arriving in the UK	UK Days	Leaving the UK
Always non resident	0-15	Always non resident
Always non resident	16-45	Resident if 4 ties (see above)
Resident if 4 ties (see above)	46-90	Resident if 3 ties (see above)
Resident if 3 ties (see above)	91-120	Resident if 2 ties (see above)
Resident if 2 ties (see above)	121-183	Resident if 1 tie (see above)
Always resident	> 183	Always resident

*It should be noted that this chart should not be used in the year of death.