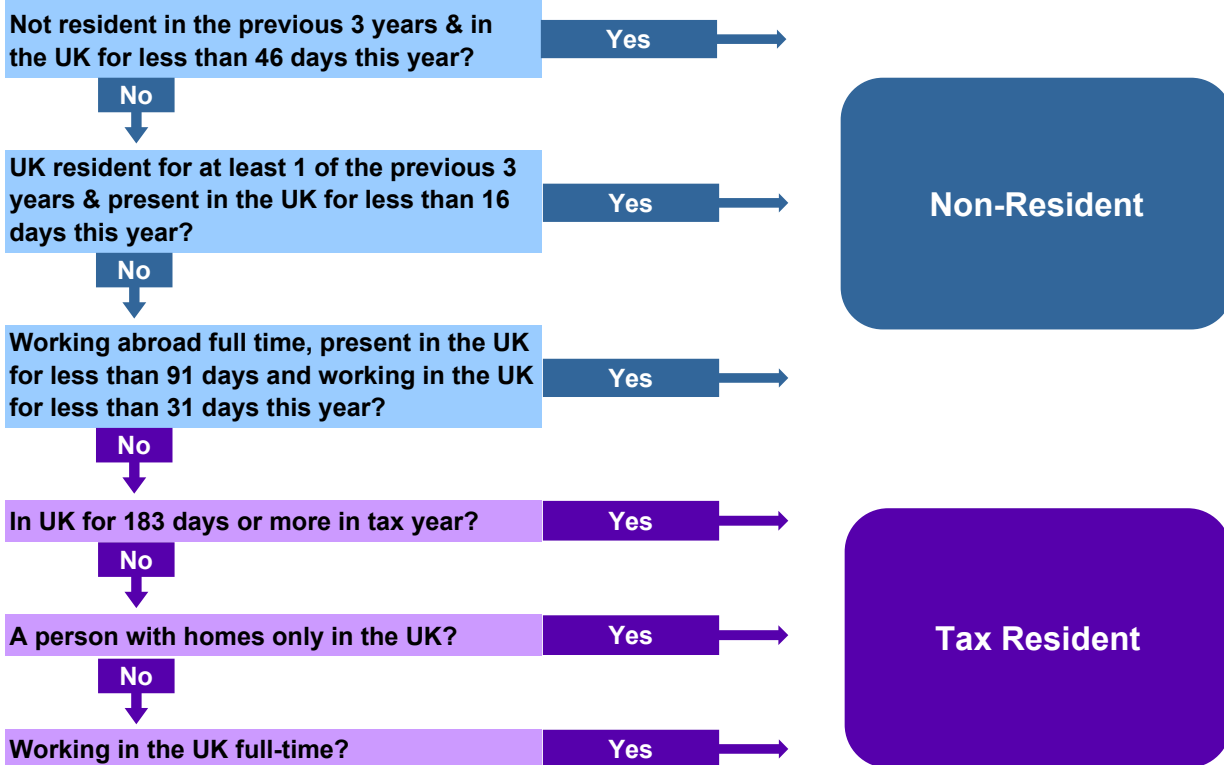


## New UK Statutory Residence Tests\*

Are you ...



### Ties Test - Arriving in 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

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
- 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.