

# STATUTORY RESIDENT?

## What you need to do to find out



The statutory residence test is used to determine an individual's residence status for tax purposes.

It's applicable to income and capital gains taxes but not national insurance.

### THERE ARE 3 SECTIONS TO THE TEST

You're considered either a resident or, non resident, if any one of the individual criteria in the sections apply to you. If a statement is applicable in section 1 then you're considered a non resident and you don't need to look at sections 2 and 3. If the statements don't apply in section 2 then you should move to section 3 to continue assessing your status.

## SECTION 01

You're considered a non resident (based overseas) if:



You're full time overseas, working 35 hours per week. You're in the UK for less than 91 days of which fewer than 31 are spent working.



You haven't lived in the UK for the last 3 tax years. When present in the country it's for less than 46 days in the tax year.



You were resident in the UK in one or more of the last 3 tax years & you were also present in the UK for less than 16 days in the current tax year.

## SECTION 02

You're a resident (based in the UK) if:



Your home or homes, are in the UK for more than 90 days, at least 30 of which are in the UK tax year.



You carry out full time work in the UK for at least 91 consecutive days prior to end of the tax year. Full time being 75% of your working time.



You're present in the UK for 183 days or more in the current tax year.

## SECTION 03

Sufficient ties?

If you aren't deemed to fall in the first two sections then your residence is determined by a "sufficient ties" test.

This Considers



The extent of your ties to the UK

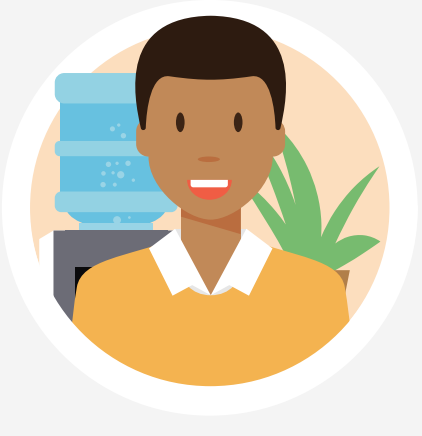


The number of days spent in the UK

Assessing your ties to the UK



Family present in the UK (partner or minor children)?



Do you work 40 days or more in the UK in the tax year?



Do you have a place to live in the UK?



Do you make use of it during the tax year?



Have you spent more than 90 days in the UK in either of the previous two tax years?



Have you spent more days in the UK in this tax year than in any other single country? (not applicable to all individuals)

Leavers

(those resident in the UK at anytime in the 3 preceding tax years)

Days spent in the UK	No. of ties needed to establish residence
<16	Always non resident
16 - 45	4
46 - 90	3
91 - 120	2
121 - 182	1
183 +	Always resident

Arrivers

(those not resident in the UK in the 3 preceding tax years)

Days spent in the UK	No. of ties needed to establish residence
<46	Always non resident
46 - 90	4
91 - 120	3
121 - 182	2
183 +	Always resident