

The Forbes Dawson Statutory Residence Test Flowchart

Test A: Automatically Non- Resident

LEAVER
(Resident in any 1 or more
of previous 3 tax years)

Working sufficient hours abroad¹
or less than 16 days⁷ in the UK in
the current tax year

Yes No

Automatically
Non-Resident

Test B

ARRIVER
(Not a leaver)

Working sufficient hours abroad¹ or
less than 46 days in the UK in the
current tax year

Yes No

Automatically
Non-Resident

Test B

Test B: Automatically Resident

LEAVER
(Resident in any 1 or more
of previous 3 tax years)

In UK for 183 days⁷ or more or
Working full-time in UK² or
Home in the UK³

Yes No

Automatically
Resident

Test C

ARRIVER
(Not a leaver)

In UK for 183 days or more or
Working full-time in UK² or
Home in the UK³

Yes No

Automatically
Resident

Test C

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Test C: Connection Factors

UK Ties	Tick
Family resident in the UK ⁴	
Accessible accomodation ⁵	
40 days or more work in the UK (> 3 hours a day)	
More than 90 days in the UK ⁶	
More time in the UK than any other country (leavers only)	

LEAVER

No of factors	Max no of days
0	182
1	120
2	90
3	45
4	15

Maximum number of days to be
considered non-resident

ARRIVER

No of factors	Max no of days
0	182
1	182
2	120
3	90
4	45

Footnotes

1. Sufficient hours work overseas:

- Works sufficient hours overseas for the tax year with no significant breaks⁸ from overseas work.
- Provided they are present in the UK for fewer than 91 days in the tax, and
- No more than 30 days are spent working in the UK in the tax year.
- Sufficient hours work abroad means an average working week of 35 hours or more.
- A working day in the UK means any day in which more than three hours of work is carried out.

2. Full-time work in the UK:

- Carry out full-time work in the UK for any rolling period of 365 days with no significant breaks⁸ from work; and
- More than 75% of total number of days working in the tax year are days spent working in the UK; and
- At least 1 day in the 365 day period falls in the relevant tax year and is a day on which the individual works in the UK for more than 3 hours.
- NOTE: If moving abroad at the start of the tax year and has worked full-time in the UK to date, ensure there is a significant break from UK work, e.g. do not work in the UK for the first 31 days of the tax year of departure.
- Employment or trade (not including voluntary work with no contract).

3. Home:

- Has a home in the UK for any rolling period of at least 91 consecutive days, 30 of which fall in the tax year; and
- Is present at that home for at least 30 days (at any time) in the tax year; and
- Throughout the 91 day period, either;
 - a) Has no overseas home, or
 - b) If they have a home overseas, they spend fewer than 30 days there in the tax year.
- NOTE: If moving abroad at the start of the tax year, **must** obtain an overseas home within 30 days.
- Does not include holiday homes used periodically or a home in which the individual is no longer living which is in the process of being sold.

4. Family connection factor:

- Family is defined as:
 - partner (spouse, civil or common law - not separated), or
 - minor child
- If minor child is resident in UK and they see their child in UK on more than 60 days in the tax year then connection factor applies.
- If the minor child is in full-time education and is only resident due to their education, then the child is not resident in the UK if the number of days spent in the UK outside term-time is less than 21.

- An individual will not be treated as UK resident if the connection factor is based on the family member's residence status and the family member's residence status is itself dependent on the individual's residence.

5. Accommodation connection factor:

- Has a place to live in the UK (not necessarily owned by them) – a home, holiday home or available accommodation.
- Available for a continuous period of at least 91 days during the tax year, and
- Spends at least one night there during the tax year (at least 16 nights if belongs to a close relative).
- A close relative by blood or half blood, marriage or civil partnership is a:
 - Parent
 - Grandparent
 - Brother or sister
 - Child 18 years or over
 - Grandchild 18 years or over

6. In any of the previous two tax years.

7. Day count:

- Present in the UK for that day where in the UK at midnight, unless:
 - Arrives as a passenger and leaves the UK the next day, and between arrival and departure does not engage in activities that are to a substantial extent unrelated to their passage through the UK.
 - Exceptional circumstances e.g. war or illness (maximum of 60 days).
- Deeming rule applies if:
 - Three or more connection factors, and
 - Individual is a leaver, and
 - More than 30 days (qualifying days) in which present in the UK at some point in the day but not at midnight.
- Deeming rule = when qualifying days reaches 30 days in the tax year, each subsequent qualifying day in the tax year is a day spent in the UK.

8. Significant break from UK/overseas work if:

- At least 31 days go by, and
- None of those 31 days are days where more than three hours of work are done in the UK/overseas, or
- None of those 31 days are days where they would have done more than three hours work in the UK/overseas but for being on annual, sick or parenting leave.