

The Forbes Dawson LLP Statutory Residence Test Flowchart

Test A: Automatically Non- Resident

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

ARRIVER = Not a leaver

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

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

Yes No

Yes No

Automatically Non-Resident

Test B

Automatically Non-Resident

Test B

Test B: Automatically Resident

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

ARRIVER = Not a leaver

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

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

Yes No

Yes No

Automatically Resident

Test C

Automatically Resident

Test C

Test C: Connection Factors

	Tick
Family resident in the UK ⁴	
Accessible accommodation 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)	

Maximum days in the UK to be non-resident⁷

Leaver

Arriver

Number of factors	Max number of days
0	182
1	120
2	90
3	45
4	15

Number of factors	Max number of days
0-1	182
2	120
3	90
4	45

Notes

1. Sufficient hours work overseas:
 - a. Works sufficient hours overseas for the tax year with no significant breaks⁸ from overseas work
 - b. Provided they are present in the UK for fewer than 91 days in the tax year and
 - c. 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:
 - a. Carry out full-time work in the UK for 365 days with no significant breaks⁸ from work and
 - b. More than 75% of total number of days working in the tax year are days spent working in the UK.
 - Employment or trade (not including voluntary work with no contract).
3. Home:
 - a. Has a home in the UK for more than 90 days and
 - b. Is present at that home for at least 30 days in the tax year and
 - c. Either:
 - i. They have no overseas home or
 - ii. If they have a home overseas then they spend fewer than 30 days there.
 - Not including holiday homes used periodically or a home which the individual is no longer living in which is in the process of being sold.
4. Family Connection Factor:
 - a. Family is defined as:
 - i. partner (spouse, civil or common law - not separated) or
 - ii. minor child
 - b. 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:
 - a. Has a place to live in the UK (not necessarily owned by them) – a home, holiday home or available accommodation
 - b. Available for a continuous period of at least 91 days during the tax year and
 - c. 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:
 - i. Parent
 - ii. Grandparent
 - iii. Brother or sister
 - iv. Child 18 years or over
 - v. 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:
 - i. 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.
 - ii. Exceptional circumstances e.g. war or illness (maximum of 60 days)
 - Deeming rule applies if
 - i. Three or more connection factors and
 - ii. Individual is a leaver and
 - iii. 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:
 - a. At least 31 days go by and
 - i. None of those 31 days are days where more than three hours of work are done in the UK/overseas or
 - ii. 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.