

THE UK RESIDENT/ NON-RESIDENT TEST



Due to the complex nature of the Statutory Resident Test, this flowchart is for guidance only and you should always seek professional advice from a tax expert with regards to determining your residence status.

THE STATUTORY RESIDENCE TEST

START

with this **Non-Resident Test**. Please note the UK tax year starts on 6 April of each year.



I was resident in the UK in one or more of the previous tax years and I have been present in the UK for less than 16 days in the current tax year.

Non-resident

Continue...

I was not resident in the UK, during any of the previous 3 tax years and I have been present in the UK for less than 46 days in the current tax year.

Non-resident

Continue...

I have left the UK to work abroad fulltime and I have been present in the UK for less than 91 days, and worked in the UK for less than 31 days in the current tax year.

Non-resident

Continue...

**If you are not confirmed as being Non-resident, you should proceed to the next test:
The Resident Test**

NEXT



I have been present in the UK for 183 days or more in the current tax year.

Resident

Continue...

I have a home in the UK, available for more than 90 days and I visit that home for at least 30 days in the tax year.

May be resident

Continue...

I work full-time in the UK.

Resident

Continue...

If the non-resident and resident tests are still inconclusive, then residency status is based on “Connecting Factors” and the number of days spent in the UK. Here is a brief guide:

CONNECTING FACTORS

ARRIVER:

Not Resident in the last 3 years

UK resident family

Substantive UK employment

Accessible accommodation in the UK

Present in the UK 91 days or more in either of the 2 previous tax years

Total connecting factors

LEAVER:

Resident in the last 3 years

UK resident family

Substantive UK employment

Accessible accommodation in the UK

Present in the UK 91 days or more in either of the 2 previous tax years

Present in the UK more days than in any other single country

Total connecting factors



NUMBER OF DAYS

NUMBER OF CONNECTING FACTORS	ARRIVER: Days allowed in the UK without becoming UK tax resident	LEAVER: Days allowed in the UK without becoming UK tax resident
0	182	182
1	182	120
2	120	90
3	90	45
4	45	15
5	N/A	15

ADDITIONAL INFORMATION

This flowchart summarises the Statutory Residence Test to determine residence status in the UK. Additional detail regarding an individual's specific circumstances may affect an individual's status.

If you would like further information or require a deeper understanding of any key terms, please contact Paul Webb:

advice.uk@dixcart.com

Please Note this Document is for Guidance Only.

The data contained within this document is for general information only. No responsibility can be accepted for inaccuracies. Readers are also advised that the law and practice may change from time to time.



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Glossary of Key Terms

1. For the purpose of Test 2: The Resident Test: “A home in the UK”- the individual has a home in the UK available for more than 90 days and visits that home for at least 30 days in the tax year and either:

a) this is the individual’s only home;

OR

b) the individual has a home or homes overseas, none of which he/ she occupies for more than 30 days during the tax year.

Tax Year: the UK tax year starts on 6 April of each year.

2. Connecting Factors: “Accessible accommodation in the UK”: the individual has a place to live in the UK, which is available to them for a continuous period of at least 91 days and spends at least one night there in the tax year. If the accommodation belongs to a close relative the threshold is 16 days.

3. Connecting Factors: “Substantive employment in the UK”: the individual works for more than 40 days in the tax year in the UK (at least three hours per day).

Additional detail relating to a number of factors may affect an individual’s status.

We recommend that professional advice is always taken.

Points to note:

1. The test does not apply if the relevant individual dues during the tax year.
2. The test does not apply if the individual is subject to split year tax treatment.
3. Prior to 6 April 2013, a different UK Resident/Non-Resident Test applied (details available on request)

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