

# UK Statutory Residence Test

The UK introduced a Statutory Residence Test from 6 April 2013 and this may have an impact on how you are taxed in the UK.

**I**n determining UK tax residence, individuals take into account certain specified connection factors with the UK and overseas, and the number of days they spend in the UK.

## Statutory Residency Test (SRT)

The SRT looks at the individual's position in the tax year in question.

The test falls into three parts. The first two parts look at whether an individual can be conclusively non-resident or resident. In the absence of meeting these tests, the third part measures the connection factors to the UK and days spent in the UK to determine residence status.



Were you resident in UK in any of the previous three tax years and present in UK less than 16 days in the current tax year?

## Overview

- Resident in UK in any of the previous three tax years and present in UK less than 16 days in the current tax year?
- Not resident in any of the previous three UK tax years and present in the UK less than 46 days in the current tax year?
- Working overseas full-time with no significant breaks from overseas work, present in UK < 91 days and < 31 days spent working in UK?
- Left the UK to work abroad full-time, present in UK < 91 days and < 31 days spent working in UK?



If you answer no to all of the above then go to the next test below.

RESIDENT

If  
YES  
then:

Did you spend at least 183 days in the UK in the tax year?

(a) Did you have a home in the UK > 90 days and present there > 30 days in the year?  
(b) Was there a period of 91 (consecutive) days that fell partly or entirely in the tax year where you spent < 30 days in an overseas home or did not have an overseas home?

Did you work full-time in the UK? (You worked more than 3 hours per day on at least 75% of days in a 365-day period).

If you answer no to all of the above then go to the next test below.

Were you resident in the UK in any of the previous three tax years?

NO

“ARRIVER”

FAMILY: UK resident family (partner; children <18 yrs)

UK WORK: > three hours work on at least 40 days during the year

UK ACCOMMODATION: available > 90 days and stay there for at least one night

UK TIE: In UK more than 90 days in either of previous two tax years

Total UK connections (max four)

YES

“LEAVER”

FAMILY: UK resident family (partner; children < 18 yrs)

UK WORK: > three hours work on at least 40 days during the year

UK ACCOMMODATION: available > 90 days and stay there for at least one night

UK TIE: In UK more than 90 days in either of previous two tax years

COUNTRY: Present in UK more any other country

Total UK connections (max five)

“ARRIVER”

UK DAYS  
IN TAX YEAR

“LEAVER”

Not resident

< 16

Not resident

Not resident

16 – 45

Resident if four connections

Resident if four connections

46 – 90

Resident three connections

Resident if three connections

91 – 120

Resident if two connections

Resident if two connections

121 – 182

Resident if one connection

Resident

183 or more

Resident



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