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UK Statutory Residence Test

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part of AZETS

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.



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.

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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

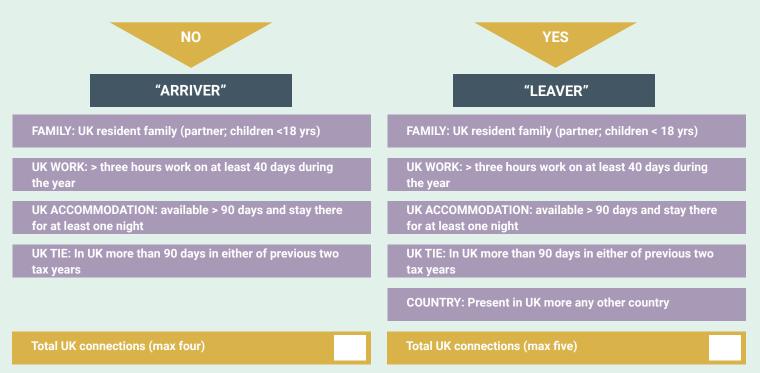


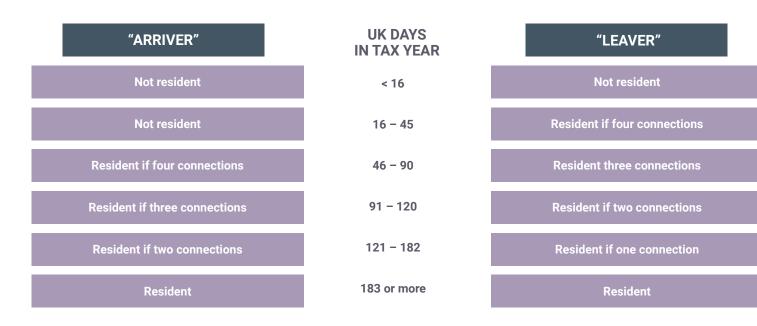
If you answer no to all of the above then go to the next test below.



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?





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