Name:

Days spent in the UK:

Statutory Residence Test Flowchart

CHARTER TAX

Test 1 — Automatic Non-Resident

Were you present in the UK for fewer than 16 days?

Yes → Non-Resident

No ↓

Were you resident in the UK for fewer than 46 days **AND** not UK resident in all the prior three tax years?

Yes → Non-Resident

No ↓

Were you working full time overseas **AND** spent fewer than 91 days in the UK **AND** spent fewer than 31 work days in the UK?

Yes → Non-Resident

No → Go to Test 2

Non-Resident

Definitions:

Day in the UK / present: Count a UK day if you are physically present in the UK at midnight at the end of the day, unless in transit through the UK.

UK workday: A day on which you do more than three hours of work in the UK (whether or not it is a UK day per above definition).

Full time work overseas: Working on average 35 hours a week, with no break from employment. UK days are fewer than 91 and UK workdays are fewer than 31.

Test 2 — Automatic Resident

Were you present in the UK for 183 or more days?

Yes → UK Resident

No ↓

Do you have a home in the UK (see below)?

Yes → UK Resident

No ↓

Did you work full time in the UK?

Yes → UK Resident

No → Go to Test 3

UK Resident

Test 3 — Sufficient Ties Test

UK ties for the tax year	
Family	
Accommodation	
Work	
90-day	
Country* (see definitions below)	
Total	

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

Yes:

Number of ties	Resident if spent more than days
0	182
1	120
2	90
3	45
4	15
5	15

No:

Number of ties	Resident if spent more than days
0	182
1	182
2	120
3	90
4	45

Definitions:

Home in the UK: This is a detailed definition – more information is on our helpsheet. This test is met if in the tax year you had a home in the UK for at least part of the year and you used it for at least 30 days in the year, and you did not have an overseas home available to you and used by you for at least 30 days in the tax year.

Family tie: UK resident spouse, civil partner, cohabitee or minor child (exceptions apply in certain circumstances).

Accommodation tie: a property available to you for use for a continuous period of 91 days in the tax year and used by you for at least one day (or 16 days if it is property of family).

Work tie: Working in the UK on 40 or more days during the tax year.

90 day tie: If you spend 90 days in the UK in either one or both of the prior two tax years.

Country tie: If you spent more time in the UK than in any one other country. Only relevant to those resident in the UK in one or more of the prior three tax years.