

Name: _____

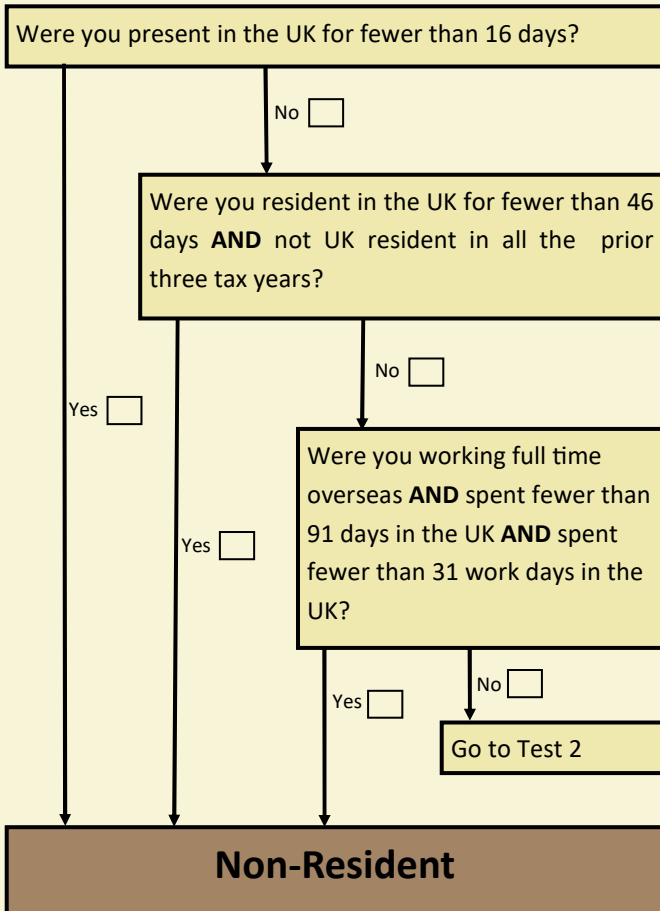
Days spent in the UK: _____

Statutory Residence Test Flowchart



CHARTER TAX

Test 1 — Automatic Non-Resident



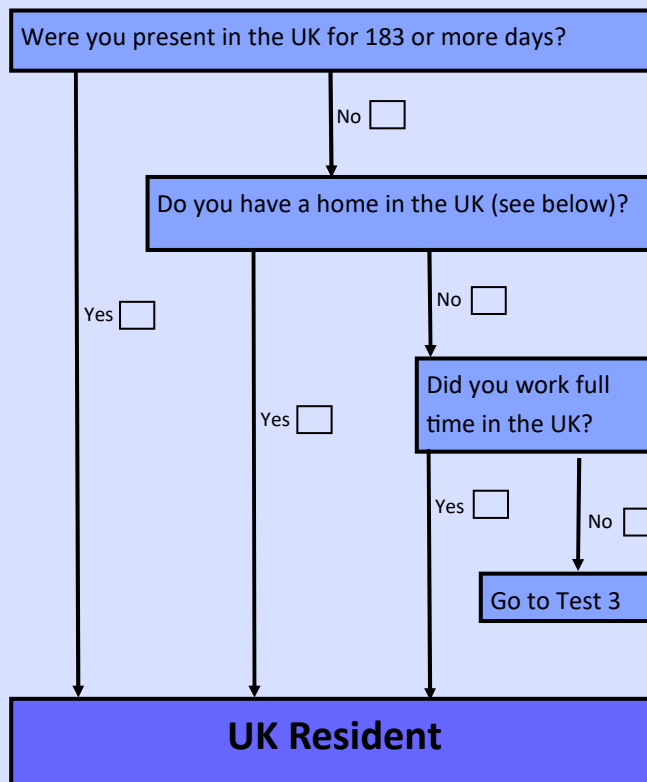
Definitions:

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

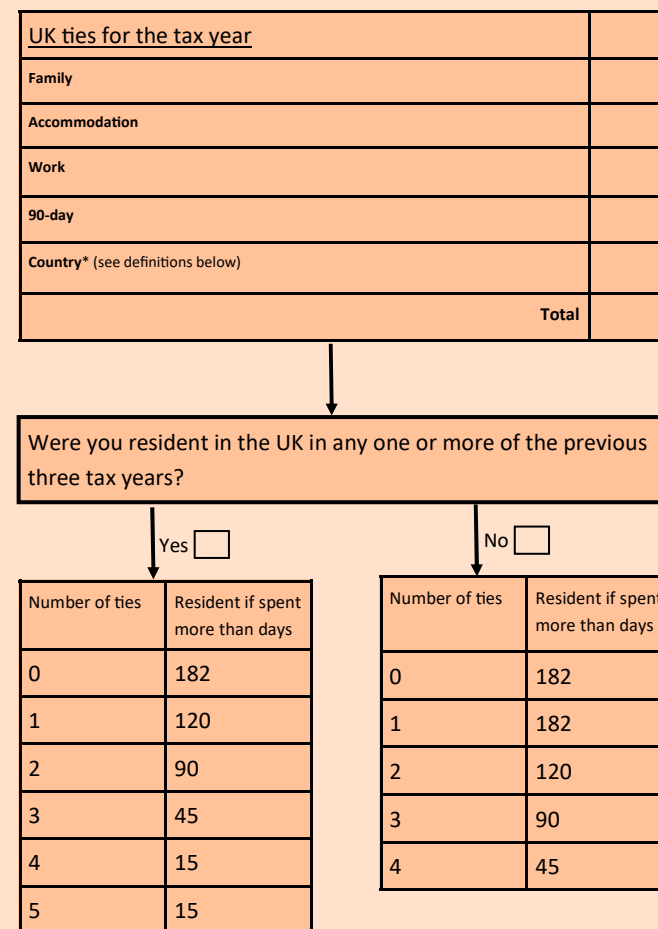


Definitions:

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).

Test 3 — Sufficient Ties Test



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.