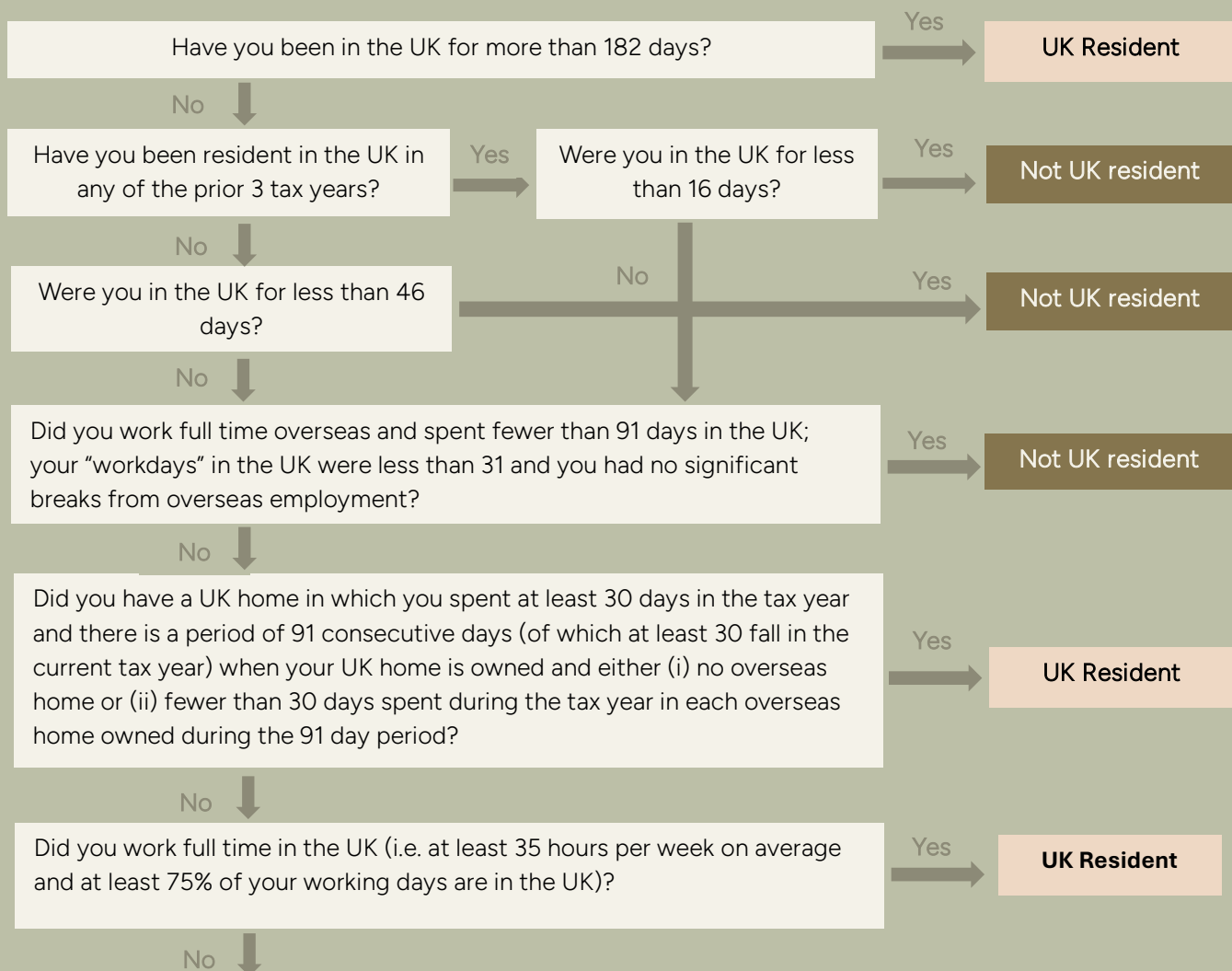


# Statutory Residence Test – Flow Chart



Sufficient Ties Test - Arrivers to the UK	Sufficient Ties Test - Leavers from the UK
<b>Family tie</b> - UK resident spouse, civil partner, cohabiting partner or child (subject to rules for boarding school)	<b>Family tie</b> - UK resident spouse, civil partner, cohabiting partner or child (subject to rules for boarding school)
<b>Accommodation tie</b> - Available accommodation for a continuous period of at least 91 days and stay for at least one night or stay at least 16 nights with close family.	<b>Accommodation tie</b> - Available accommodation for a continuous period of at least 91 days and stay for at least one night or stay at least 16 nights with close family.
<b>Work tie</b> – work for at least 3 hours in the UK on at least 40 days in the year	<b>Work tie</b> - Work at least 3 hours in the UK on at least 40 days in the year
<b>90-day tie</b> – Spent at least 90 days in the UK in at least one of the prior two tax years	<b>90-day tie</b> – Spent at least 90 days in the UK in at least one of the prior two tax years
	<b>Country tie</b> - In the UK more than any other country

Days in the UK	Arrivers (not resident in the UK in the prior three tax years)				Leavers (resident in the UK in one or more of the prior three tax years)				
	1 or No Tie	2 Ties	3 ties	4 ties	0 Ties	1 tie	2 ties	3 ties	4+ ties
0-15	NR	NR	NR	NR	NR	NR	NR	NR	NR
16 - 45	NR	NR	NR	NR	NR	NR	NR	NR	R
46 - 90	NR	NR	NR	R	NR	NR	NR	R	R
91 - 120	NR	NR	R	R	NR	NR	R	R	R
121 – 182	NR	R	R	R	NR	R	R	R	R
183+	R	R	R	R	R	R	R	R	R

The application of the Statutory Residence Test is complex and whilst the above provides general guidance on the rules, it should not be relied upon, and specialist advice should always be sought before any action is taken.