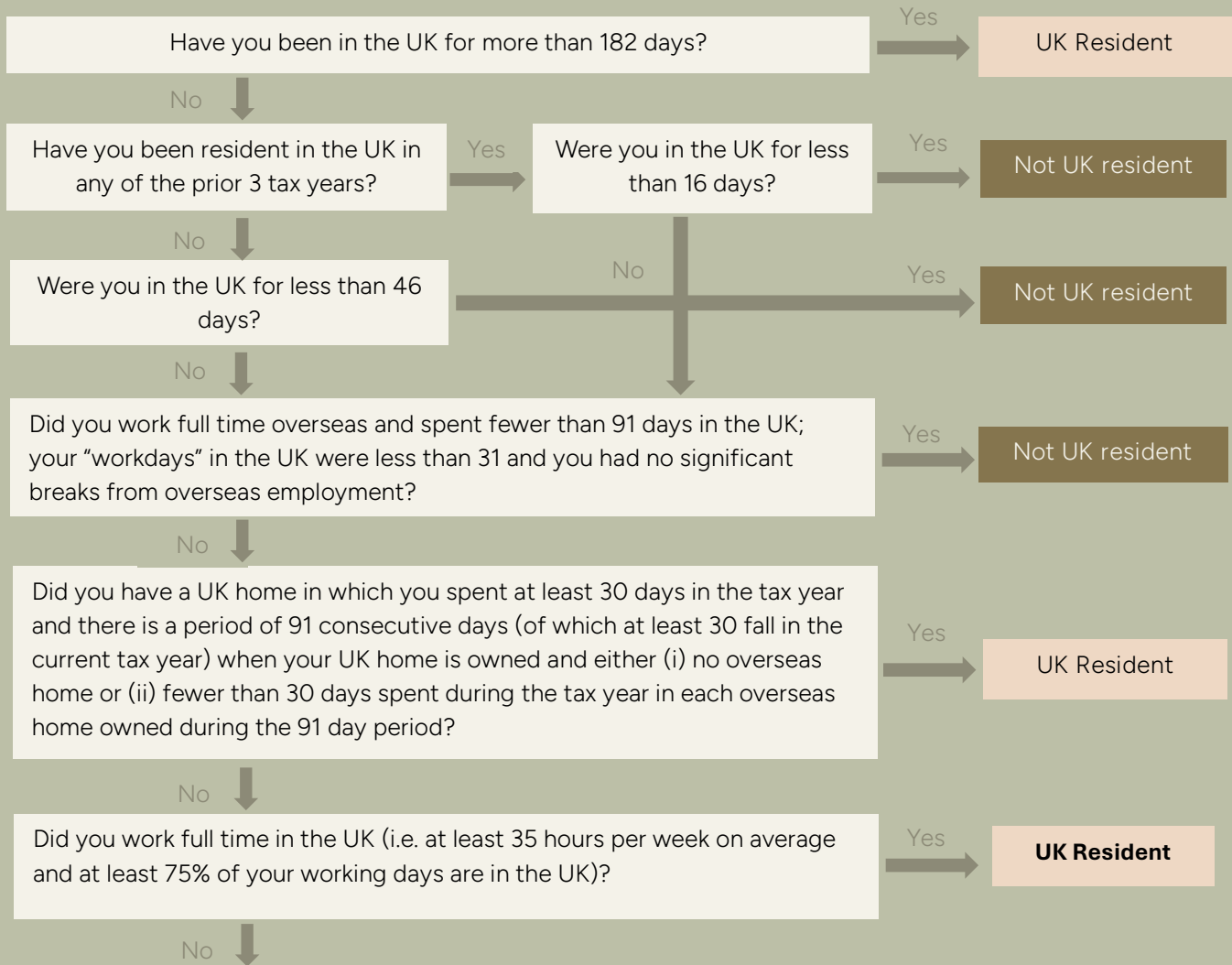


Statutory Residence Test – Flow Chart



Sufficient Ties Test - Arrivers to the UK	Sufficient Ties Test - Leavers from the UK
UK resident spouse, civil partner, cohabiting partner or child (subject to rules for boarding school)	UK resident spouse, civil partner, cohabiting partner or child (subject to rules for boarding school)
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.	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.
Work at least 3 hours in the UK on at least 40 days in the year	Work at least 3 hours in the UK on at least 40 days in the year
Resident in the UK for at least one of the prior two tax years	Resident in the UK for at least one of the prior two tax years
	Present 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.