



Travelling home for Christmas: Tips to avoid accidental residence in the UK

For nine years, I was an “accompanying spouse” expat with two small children, travelling home for Christmas.

It was always a bonkers time. Kids hyper on Christmas cheer (and chocolate), Hubbie constantly on his phone trying to finish for the holidays and all of us excited to see family and friends again.

However it was also a time of unique stresses only the expat fully appreciates: excess baggage charges; assessing the risk of a local delicacy (requested by Grandad) being confiscated at the border; and praying to the Gods of Custom & Excise that our bags wouldn't be randomly checked and I wouldn't have to use the well-rehearsed explanation for the children as to why Mummy had Santa's stockings in her luggage....

However, one thing no expat should have to worry about at Christmas is tax. With the move to a residence-based system in the UK from 6 April 2025, ensuring your UK residence position in accordance with the Statutory Residence Test, is going to become even more important. So, if you want to stay non-UK resident over the Christmas break here are a few tips on how to do so:



Watch your “working days”.

- A working day is any day on which you perform at least three hours of work. This will include emails at the airport, on the train or just “keeping on top of matters” in a quiet moment with the relatives. It can quickly add up. Working days can affect the automatic overseas residence test if you work more than 30 days in the UK or if you're relying on the sufficient ties test, you may have fewer available days in the UK to retain your non-UK resident status if you work more than 40 days in the UK in any one tax year. Put the phone down! Switch off, enjoy the break!



Spread your time amongst relatives.

- If you are returning to your own property that is available to you for at least 90 consecutive days and you spend at least 30 days of the tax year in it, you may become an automatic UK resident. Furthermore, if you are relying on the sufficient ties test to stay non-resident, you may have fewer available days in the UK to retain your non-UK resident status if you spend more than 16 nights with a close relative. Ideally, don't spend too long in one place. Vary where you stay and catch up with more friends and family...



Don't overstay your welcome.

- Whilst it is lovely to catch up with everyone from home, it is really important to watch your days in the UK if you want to remain non-UK resident. As few as 16 days in the UK could deem you UK resident in certain circumstances. So be sure to know your limit for the year and if you fancy a longer break with family and friends, have them come to you!

The application of the Statutory Residence Test is complex, and specialist advice should always be sought before any action is taken.



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