

# UK Statutory Residence Test

In determining UK tax residence, individuals take into account a combination of connecting factors to the UK and the number of days they spend in the UK during a tax year.

## Statutory Residence Test (SRT)

The SRT looks at the individual's tax position for each UK tax year (6 April - 5 April) separately.

The test falls into three parts. The first two parts look at whether an individual can be automatically considered either resident or non-resident. In the absence of meeting these tests, the third part measures the connection factors to the UK and days spent in the UK to determine residence status.

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*Were you resident in UK in any of the previous three tax years and present in UK fewer than 16 days in the current tax year?*

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## Overview

Resident in UK in any of the previous three tax years and present in UK less than 16 days in the current tax year?

Not resident in any of the previous three UK tax years and present in the UK less than 46 days in the current tax year?

Working overseas full-time with no significant breaks from overseas work, present in UK < 91 days and < 31 days spent working in UK?

If YES  
then:

NOT RESIDENT

If you answer no to all of the above then go to the next test below.

**RESIDENT**

**If YES then:**

Did you spend at least 183 days in the UK in the tax year?

- (a) Did you have a home in the UK > 90 days and present there > 30 days in theyear?
- (b) Was there a period of 91 (consecutive) days that fell partly or entirely in the tax year where you spent < 30 days in an overseas home or did not have an overseas home?

Did you work full-time in the UK? (You worked more than 3 hours per day on at least 75% of days in a 365-day period).

If you answer no to all of the above then go to the next test below.

**Were you resident in the UK in any of the previous three tax years?**

**NO**

**"ARRIVER"**

FAMILY: UK resident family (partner; children <18 yrs)

UK WORK: > three hours work on at least 40 days during the year

UK ACCOMMODATION: available > 90 days and stay there for at least one night

UK TIE: In UK more than 90 days in either of previous two tax years

Total UK connections (max four)

**YES**

**"LEAVER"**

FAMILY: UK resident family (partner; children < 18 yrs)

UK WORK: > three hours work on at least 40 days during the year

UK ACCOMMODATION: available > 90 days and stay there for at least one night

UK TIE: In UK more than 90 days in either of previous two tax years

COUNTRY: Present in UK more any other country

Total UK connections (max 5)

"ARRIVER"	UK DAYS IN TAX YEAR	"LEAVER"
Not resident	< 16	Not resident
Not resident	16 - 45	Resident if four connections
Resident if four connections	46 - 90	Resident if three connections
Resident if three connections	91 - 120	Resident if two connections
Resident if two connections	121 - 182	Resident if one connection
Resident	183 or more	Resident

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At Blick Rothenberg, our Global Mobility team supports organisations at every stage of their international journey, from those expanding globally for the first time to established businesses already managing cross-border talent. We help companies and their employees navigate their tax, legal and compliance obligations across the globe.

Our goal is to provide tailored solutions that ensure compliance, cost optimisation and support long-term strategic growth.



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