



Global Insight

UK Statutory Residence Test (“SRT”): record keeping

The UK’s residence test rules require you to keep records and documents to support the statements you make when you are considering the SRT. This Global Insight provides an overview of the records HM Revenue & Customs (“HMRC”) recommends you keep.

Connections with the UK

- A record of which countries you have spent your days and midnights, for example, your travel details such as booking information, tickets and boarding cards.
- If you left the UK to live or work abroad, a record of the date you left, for example, Visa or work permit applications, contracts of employment etc.
- If you come to live or work in the UK, the date you arrived here.
- Documentation relating to you taking up employment or ceasing your previous employment.
- When you were present at your home or homes, or other available accommodation.
- How long you owned or rented those homes, for example when you purchased, sold or leased those homes.
- The time your home was unavailable for your use, for example, because it was rented out.

Working hours and location of work done

- The split in your working life between the UK and overseas, particularly noting days where you worked (including training, being on stand-by and travelling) for more or less than three hours.
- The nature and duration of your work activities - a work diary/calendar or timesheet is likely to indicate this. You may find that it would be beneficial to ensure your diary is sufficiently detailed, maybe reflecting hours worked and the nature of your work, for example reviewing and responding to emails, meetings, or filing travel claims.
- Breaks you had from working, for example between jobs, and why.
- Periods of annual, sick or parenting leave.
- Time you spend visiting dependent children (those under the age of 18) when they are in the UK.
- Time you had to spend in the UK owing to exceptional circumstances.
- Contracts of employment, and documentation or communications which relate to these, particularly curtailment or extension of these or other changes to them.



Home

When considering whether you had a home in the UK or abroad, HMRC would look for evidence to establish your presence at a particular home and whether or not a home existed. The following information would help establish the facts:

- Utility bills which may demonstrate that you have been present in that home, for example, telephone bills or energy bills.
- TV/satellite/cable subscriptions.
- Local parking permits.
- Membership of clubs, for example, sports, health or social clubs.
- Mobile phone usage and bills pointing to your presence in a country.
- Purchases pointing to you spending time in your home – for example, purchases of food, flowers and meals out.
- Increases in maintenance costs or the frequency of maintenance, for example, having your house cleaned more frequently.
- Insurance documents relating to that home.
- The address to which you have personal post sent.
- The address to which your driving licence is registered.
- Bank accounts and credit cards linked to your address and statements which show payments made to utility companies.
- Evidence of local municipal taxes being paid.
- Registration, at your address, with local medical practitioners.
- Credit card and bank statements which indicate the pattern and place where your expenditure takes place.
- Presence of your spouse, partner or children.
- Home security arrangements.
- Re-directed mail requests.

The above list is not definitive; no one piece of evidence will demonstrate the existence of your UK or overseas home with the requisite time spent there. HMRC will consider the weight and quality of all the evidence. A number of pieces of evidence, taken together, may be sufficiently strong to demonstrate your presence in a particular home.

Blick Rothenberg: Global Insight

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