

# Global Insight

## UK Statutory Residence Test

The UK introduced a Statutory Residence Test from 6 April 2013 and this may have an impact on how you are taxed in the UK.

### Statutory Residency Test (“SRT”)

In determining UK tax residence, individuals take into account certain specified connection factors with the UK and overseas, and the number of days they spend in the UK. The SRT looks at the individual’s position in the tax year in question.

The test falls into three parts. The first two parts look at whether an individual can be conclusively non-resident or 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.

### 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?

Left the UK to work abroad full-time, 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 the year?  
 (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”

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

Total UK connections (max four)

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 five)

### “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 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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In an increasingly globalised world, business and individuals face a wide range of tax challenges and opportunities every day. Blick Rothenberg produce a variety of thought leadership and other materials to help keep you informed of the tax issues that affect you.

Blick Rothenberg is a leading accountancy firm and supports over 800 international businesses. Our specialist Expatriate Tax Services team has considerable experience in helping organisations and individuals who work across international borders with tax and payroll compliance, tax planning and related policy issues.

Blick Rothenberg was named winner of the Best International and Expatriate Tax Team at the Taxation Awards 2015. Recognised as a mark of excellence within the sector, the awards were judged by a panel of leading professionals and officers of major tax institutions.

We have also been highly commended by the Chartered Institute of Payroll Professionals (CIPP) as being a leading firm in the provision of international payroll services.

*This is a simplified guide and advice should be sought about your specific circumstances. Guide correct at October 2015.*

For more information, please contact:

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