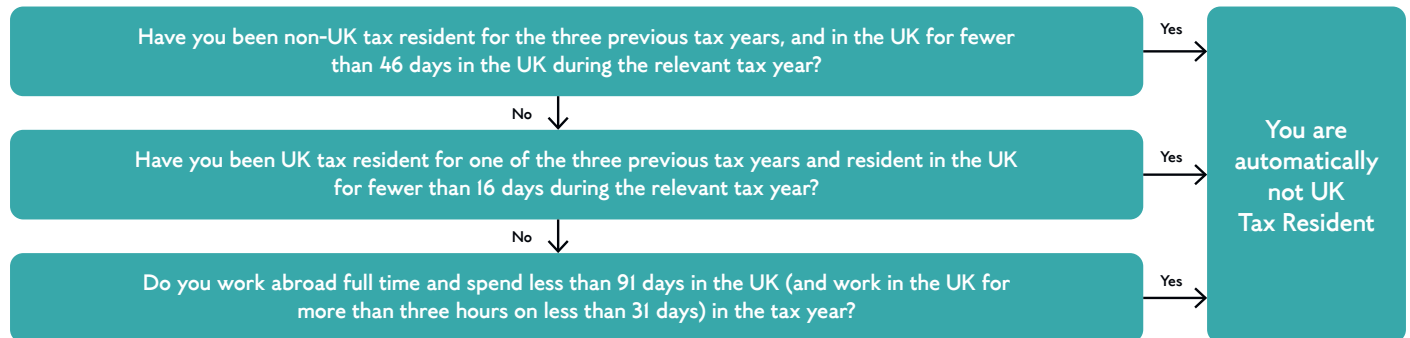


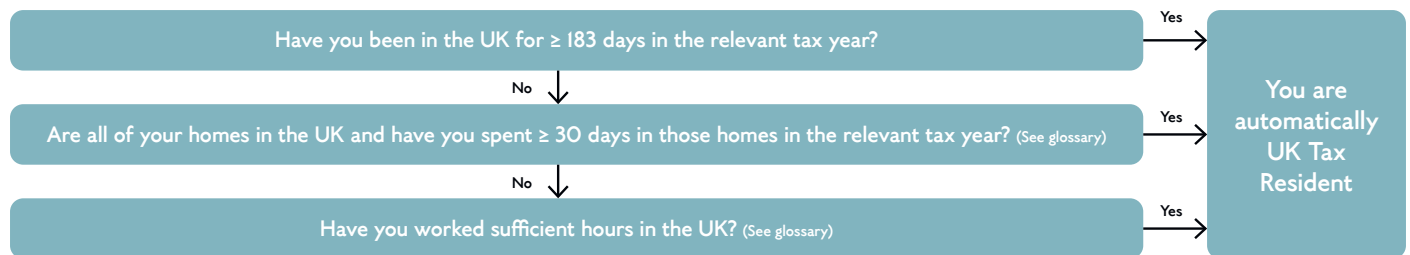
STATUTORY RESIDENCE TEST FLOWCHART

This flowchart is applicable to individuals who are alive throughout the tax year. It does not apply to trusts, or other entities. For further guidance, please contact the Gerald Edelman team.

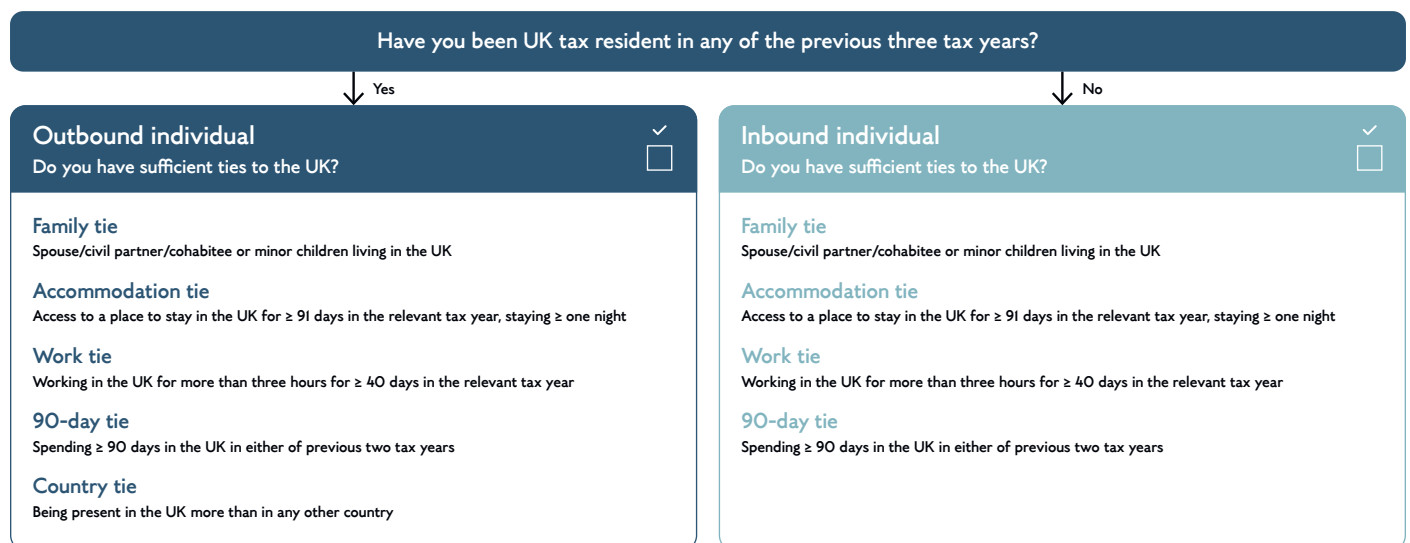
STEP ONE - AUTOMATIC OVERSEAS TEST



STEP TWO - AUTOMATIC UK TEST



STEP THREE - SUFFICIENT TIES TEST





Number of days in the UK in the tax year	Leaver: When resident at any time in the three prior tax years					Arriver: When non-resident throughout the three prior tax years			
	No UK Ties	1 UK Tie	2 UK Ties	3 UK Ties	4+ UK Ties	1 or No UK Ties	2 UK Ties	3 UK Ties	4+ UK Ties
Fewer than 16 days	NR	NR	NR	NR	NR	NR	NR	NR	NR
16 - 45 days	NR	NR	NR	NR	R	NR	NR	NR	NR
46 - 90 days	NR	NR	NR	R	R	NR	NR	NR	R
91 - 120 days	NR	NR	R	R	R	NR	NR	R	R
121 - 182 days	NR	R	R	R	R	NR	R	R	R
183 days plus	R	R	R	R	R	R	R	R	R

How split years are treated

An individual is, generally speaking, either a UK resident for a whole tax year or not. However, where an individual arrives in or leaves the UK partway through a tax year, split-year treatment may apply.

Split-year treatment allows an individual to 'split' their tax year into a non-UK resident portion and a UK resident portion which can then determine their UK tax obligations.

GLOSSARY

Days Spent

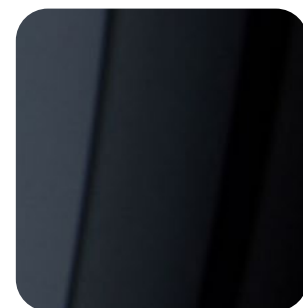
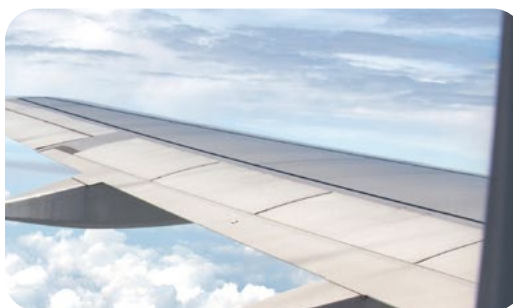
An individual is considered to spend a day in the UK for SRT purposes if they are in the UK at the end of the day. However, if the day is a transit day, with no work or if the person is in the UK due to exceptional circumstances beyond their control (for no more than 60 days), it doesn't count as a day spent in the UK.

In some cases, a person might be considered to spend a day in the UK even if they're not physically there at the end of the day.

Working Full-Time Overseas (WFTO)

To qualify as working full-time overseas, the individual must work an average of 35 hours a week abroad (excluding certain defined days), with no long breaks from overseas work.

They must also spend fewer than 91 days in the UK and work in the UK for fewer than 31 days, with at least three hours of work per day.



All Homes are in the UK

An individual is considered a UK resident if they have a home in the UK for more than 90 days and are present there on at least 30 different days in the tax year. Additionally, for 91 consecutive days, at least 30 of which are in the tax year, the individual must not have a home overseas where they are present for 30 or more days. If they have more than one home in the UK, this test applies to at least one of them.

Works Sufficient Hours in the UK (WSHUK)

An individual must work at least 35 hours a week in the UK over a 365-day period (excluding certain days). 75% or more, of the days worked (over three hours), must be in the UK, and the individual must work for more than three hours in the UK on at least one day during the current tax year.

Workdays

A workday in the UK for SRT purposes is any day where more than three hours of work is done. This includes both incidental and main duties, as well as most travel. There are specific rules to determine if an individual works enough hours in the UK or overseas for the

WFTO or WSHUK tests. While the difference between incidental and main duties isn't important for the SRT, it still matters for calculating an employee's tax liability.

Exceptional Circumstances

This refers to circumstances where an individual's presence in the UK is significantly influenced by unforeseen and uncontrollable events, such as serious illness or natural disasters, that prevent them from leaving the country. This was also seen during the Covid-19 pandemic when travel was limited due to national lockdowns.

UK Resident Family

A family tie exists if a person's spouse, civil partner, or minor child is UK resident in the relevant tax year. This also includes someone living with the individual as a partner (either married or civil partnership). A minor child in full-time education in the UK won't count as a family tie unless they spend more than 20 days in the UK outside of term time.



About Gerald Edelman

Gerald Edelman is a leading mid-tier accountancy and advisory firm based in the City of London.

Helping business leaders succeed since 1946, Gerald Edelman is set apart by its commitment to relationships, being a trusted partner for third party referrals and entrepreneurial spirit.

With over 4,000 clients, Gerald Edelman works with a wide range of businesses and individuals, helping them to achieve their financial goals through the extensive

in-house expertise, from Audit, Tax and Bookkeeping, to Corporate Finance, Family Office and Private Client services.

As a B Corp certified company, Gerald Edelman is committed to thinking beyond accountancy – striving to make a positive impact on its clients, its people, its community, and the planet.



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