

UK RESIDENT/NON-RESIDENT TEST

Three tests: Only proceed to the next test if you are required to

1. Non-resident Test

Status/Situation	True	False
I was resident in the UK in one or more of the previous 3 tax years and I have been present in the UK for less than 16 days in the current tax year.	√ Non-resident	√ Continue
I was not resident in the UK, during any of the previous 3 tax years and I have been present in the UK for less than 46 days in the current tax year.	√ Non-resident	√ Continue
I have left the UK to work abroad full-time and I have been present in the UK for less than 91 days, and worked in the UK for less than 31 days this current tax year.	√ Non-resident	√ Continue

2. Resident Test

Status/Situation	True	False
I have been present in the UK for 183 days or more in this current tax year.	√ Resident	√ Continue
I have a home in the UK. Please refer to the first point in the Glossary of Terms.	√ Maybe Resident	√ Continue
I work full-time in the UK.	√ Resident	√ Continue

Residency status is then based on "Connecting Factors" and the

"Number" of days in the UK: Select 3A OR 3B

3A. I have NOT been Resident in the UK for any of the Past 3 Years: AN ARRIVER

Connecting Factors for an "Arriver"

Arriver	Tick Connections
I have family resident in the UK.	
I have substantive UK employment (this includes self-employment).	
I have accessible accommodation in the UK.	
I have been present in the UK 91 days or more in either of the 2 previous tax years.	
Total Number of Connections	

3B. I have been Resident in the UK for any of the Past 3 Years: A LEAVER

Connecting Factors for a "Leaver"

Leaver	Tick Connections
I have family resident in the UK.	
I have substantive UK employment (this includes self-employment).	
I have accessible accommodation in the UK.	
I have been present in the UK 91 days or more in either of the 2 previous tax years.	
I have been present in the UK more days than in any other single country.	
Total Number of Connections	

3C. Daycount Table

Number of Connections	Arriver: Days Allowed in the UK without becoming UK tax resident	Leaver: Days Allowed in the UK without becoming UK tax resident
0	182	182
1	182	120
2	120	90
3	90	45
4	45	15
5	N/A	15

Contact: If you require any additional information please contact Paul Webb at the Dixcart office in the UK: paul.webb@dixcart.com

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Glossary of Key Terms

1. For the purpose of Test 2: "A home in the UK" - the individual has a home in the UK available for more than 90 days and visits that home for at least 30 days in the tax year and either:
 - (a) this is the individual's only home;

OR

 - (b) the individual has a home or homes overseas, none of which he occupies for more than 30 days during the tax year.
2. For the purpose of Test 3: "Accessible accommodation in the UK" - the individual has a place to live in the UK, which is available to them for a continuous period of at least 91 days and spends at least one night there in the tax year. If the accommodation belongs to a close relative the threshold is 16 days.
3. For the purpose of Test 3: "Substantive employment in the UK" - the individual works for more than 40 days in the tax year in the UK (at least three hours per day).

Additional detail relating to a number of factors may affect an individual's status.

We recommend that professional advice is always taken
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Points to Note:

1. The test does not apply if the relevant individual dies during the tax year.
2. The test does not apply if the individual is subject to split year tax treatment.
3. Prior to 6 April 2013 a different UK Resident/Non-Resident Test applied (details available on request).

Please Note this Document is for Guidance Only.

The data contained within this document is for general information only. No responsibility can be accepted for inaccuracies. Readers are also advised that the law and practice may change from time to time.