

Understanding an individual's tax residency status is essential for effective financial planning, particularly where cross-border considerations apply. The UK's Statutory Residence Test (SRT) provides a structured framework for determining residency, but its application can be complex. This flowchart is designed to help you navigate the key stages of the SRT in a clear and logical way.

#### The Statutory Residence Test (SRT)

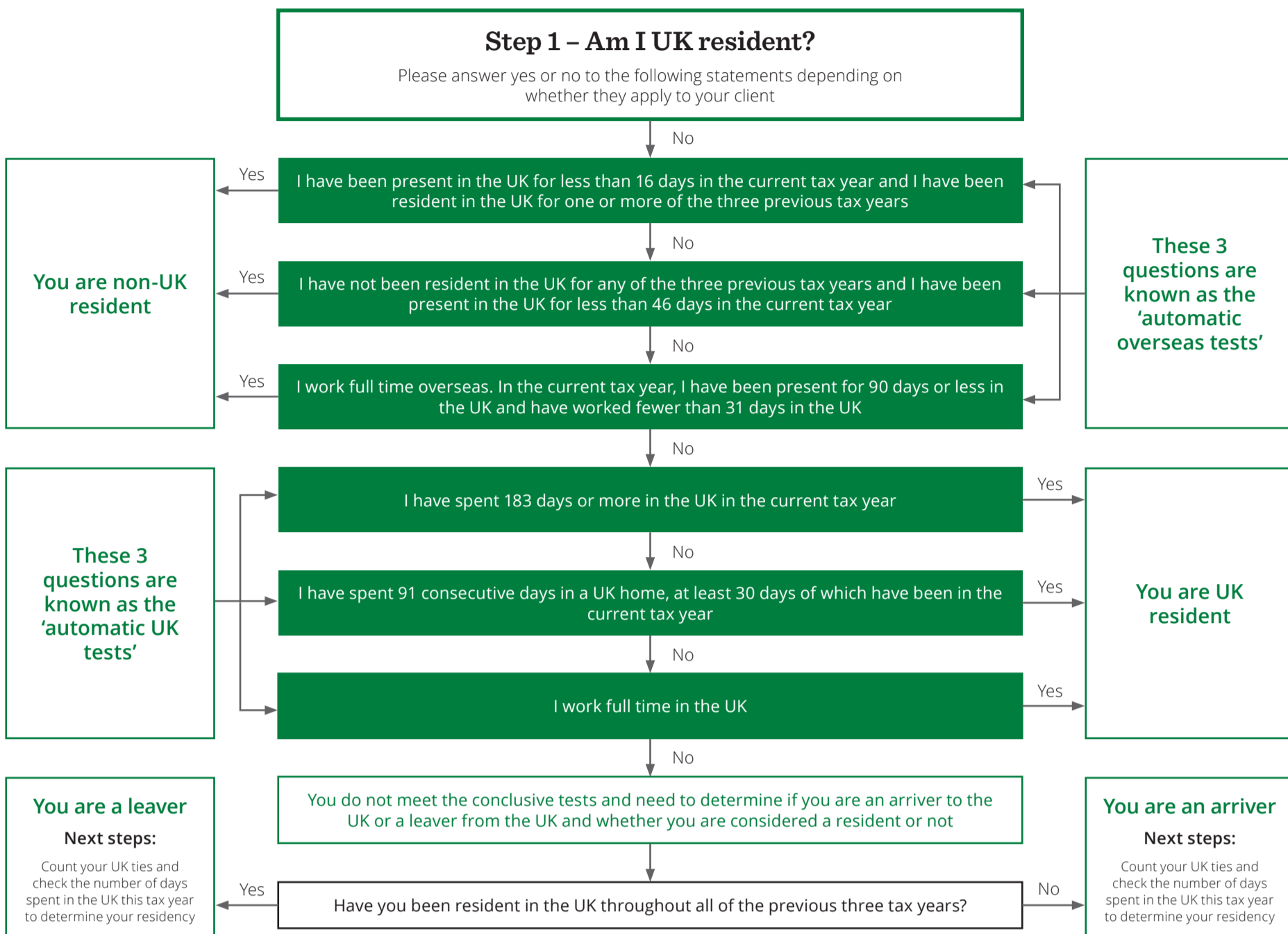
The purpose of this flowchart is to take you through a series of questions to establish your client's UK residency status.

- ▶ The first set of questions are the 'automatic tests' by which you can quickly establish whether your client is a UK resident or not.
- ▶ If the automatic tests do not provide a definitive answer, the next questions show whether the number of days spent in the UK in this tax year can settle the issue, or whether a combination of days and 'ties' (connections to the UK) are sufficient to establish their UK residency.

To be used by financial advisers with individuals only – not trusts or other entities.

### Step 1 – Am I UK resident?

Please answer yes or no to the following statements depending on whether they apply to your client



### Step 2 – Now count your UK ties

(Tick all that apply either in the leaver column OR arriver column)

Leaver	Arriver
Have you been present in the UK for more than 90 days in either of the previous two tax years? <input type="radio"/>	Have you been present in the UK for more than 90 days in either of the previous two tax years? <input type="radio"/>
Have you stayed in your own UK home for at least one night or a close relative's home for at least 16 nights? <input type="radio"/>	Have you stayed in your own UK home for at least one night or a close relative's home for at least 16 nights? <input type="radio"/>
Did you work for at least 40 days in the UK during the tax year? <input type="radio"/>	Did you work for at least 40 days in the UK during the tax year? <input type="radio"/>
Do you have UK resident family? <input type="radio"/>	Do you have UK resident family? <input type="radio"/>
Have you spent a greater amount of time in the UK than in any other country? <input type="radio"/>	
<b>Total</b>	<b>Total</b>
<input type="text"/>	<input type="text"/>

### Step 3 – Days spent in the UK in this tax year:

Step 3 shows your residency status based on the number of days or a combination of days and UK ties

Always non-resident	Less than 16 days	Always non-resident
Resident only if at least 4 ties	16-45	Always non-resident
Resident only if at least 3 ties	46-90	Resident only if at least 4 ties
Resident only if at least 2 ties	91-120	Resident only if at least 3 ties
Resident only if at least 1 tie	121-182	Resident only if at least 2 ties
Always resident	183 or more	Always resident

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