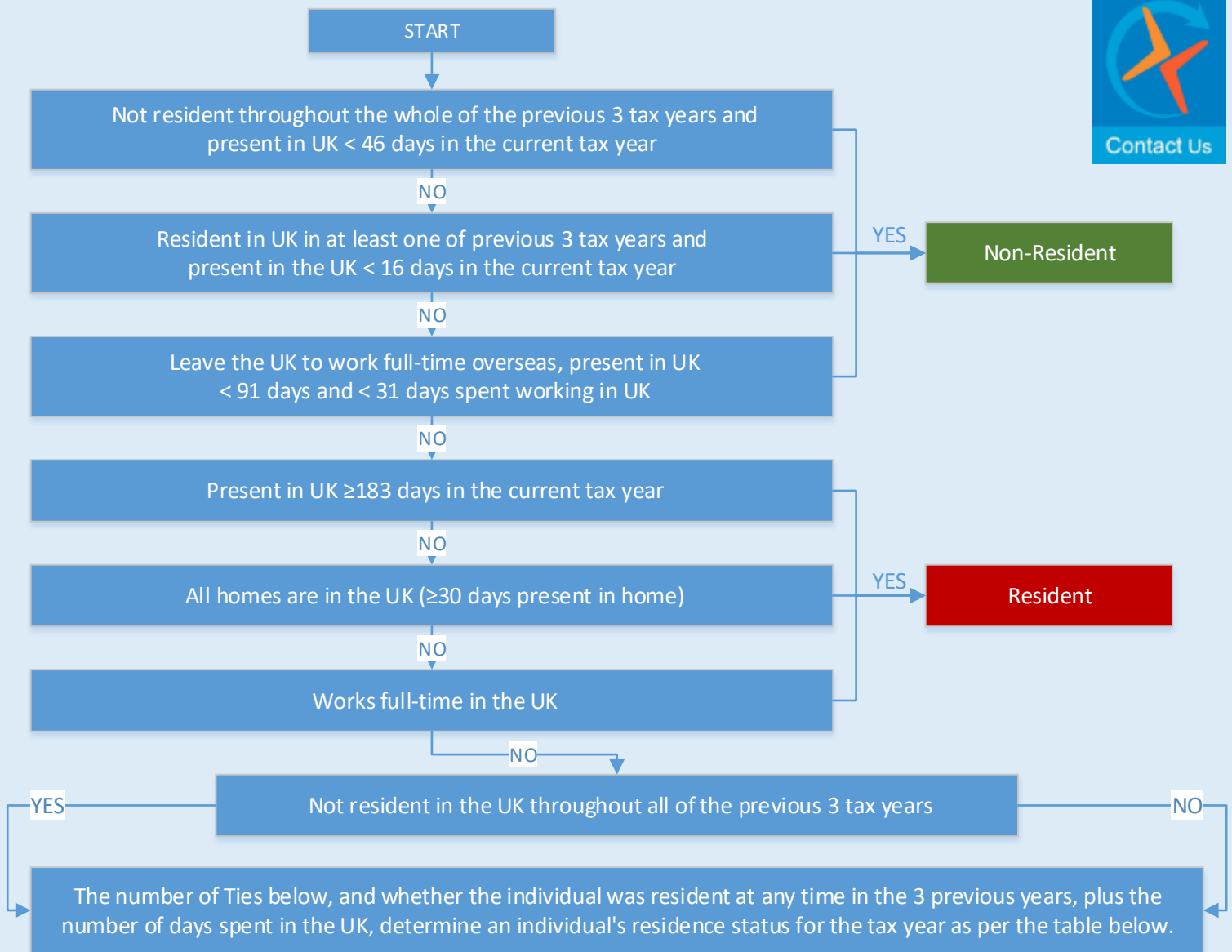
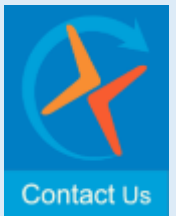


UK Tax Residency for Individuals: Statutory Tests: Exfin Flow Chart



Inbound to UK				Outbound from UK			
UK Resident Family	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	UK Resident Family	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Substantive UK employment + ≥ 40 UK days in tax year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Substantive UK employment + ≥ 40 UK days in tax year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accessible UK accommodation used ≥ 1 night	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Accessible UK accommodation used ≥ 1 night	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Present ≥ 91 days in either 2 previous tax years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Present ≥ 91 days in either 2 previous tax years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total number of Ties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Present in UK ≥ any other single country	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				Total number of Ties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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