
Guidance Note: Statutory Residence Test (SRT)

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Introduction

Status of this guidance

1. The purpose of this draft guidance is to provide further details on how the draft legislation published on 11 December 2012 is intended to operate. However, until the Finance Bill 2013 receives Royal Assent the draft legislation may be subject to further amendment. The draft guidance therefore cannot be relied upon as if it were HM Revenue and Customs' (HMRC) guidance on the final legislation as enacted by Parliament.

Introduction

2. This note gives you information about the proposed statutory residence test (SRT) and how HMRC interprets the draft legislation in the context of applying the SRT to an individual's circumstances. The guidance should be read in conjunction with the draft statutory residence test legislation to gain a comprehensive understanding. Comments are invited on all parts of the guidance notes, in particular their scope and coverage, and can be sent to offshorepersonal.taxteam@hmrc.gsi.gov.uk by 6 February.

3. These changes are expected to come into effect for the 2013-14 tax year.

How to navigate between links in this document

4. This document contains links to more detailed information within the document. If you follow a link you will need to retrace your steps to continue reading from where you left off. This will be easier to do if your toolbar is set up with the navigation arrows for Previous View and Next View.

5. You can do this when the document is open on your screen by clicking on the View button on the toolbar, then choose Toolbars from the drop down menu then tick Previous View and Next View. This will set up back arrow and forward arrow icons on the toolbar for Previous View and Next View respectively.

The statutory residence test

Statutory residence test - the basic rule

6. You will be resident in the UK for a tax year if:

- you meet the [automatic residence test](#), or
- the [sufficient ties test](#).

If you meet neither of these tests you are not resident for UK tax purposes for that tax year.

7. You will meet the automatic residence test in a tax year if:

- you meet any of the [automatic UK tests](#), and
- you do not meet any of the [automatic overseas tests](#).

Automatic overseas tests

8. You are automatically non-resident for a tax year if you meet any one of the following tests.

First automatic overseas test

9. You were resident in the UK for one or more of the three tax years preceding the tax year, and you spend fewer than [16 days in the UK](#) in the tax year. If an individual dies in the tax year then this test does not apply.

Second automatic overseas test

10. You were resident in the UK for none of the three tax years preceding the tax year, and you spend fewer than 46 [days in the UK](#) in the tax year.

Third automatic overseas test

11. You [work full-time](#) overseas for the tax year without any [significant breaks](#) from that overseas work, and:

- you spend fewer than 91 days, excluding [deemed days](#), in the UK in the tax year, and
- the number of days in the tax year on which you [work for more than three hours](#) in the UK is fewer than 31.

The full-time overseas part of the test does not apply to you if you are an [international transportation worker](#).

12. If you do not meet any of these automatic overseas tests you should look at the [automatic UK tests](#) below. If you meet any of the automatic UK tests you are resident. If you do not meet any of the automatic UK tests you will need to consider the [sufficient ties test](#).

For the application of these tests to deceased individuals, please see [paragraphs 28-31](#), below.

The statutory residence test

Automatic UK tests

13. Subject to not meeting any of the [automatic overseas tests](#), you are automatically resident in the UK for a tax year if you meet any one of these tests:

First automatic residence test

14. You spend 183 [days](#) or more in the UK in the tax year.

Second automatic residence test

15. The second automatic residence test is relevant if you have a [home](#) in the UK.

16. You will meet this test where:

- you have a home in the UK for a period of more than 90 days
- you are present in that UK home on at least 30 separate days (individual or consecutive days) during the tax year, and
- while you have that UK home, there is a period of 91 consecutive days, some of all of which falls within the tax year in question, when you
 - have no home overseas, or
 - have one or more homes overseas in none of which you are [present](#) for more than 30 (not necessarily consecutive) days during the tax year.

17. If you have more than one home in the UK, you should consider each of those homes separately to see if you meet the test. You need only meet this test in relation to one of your homes.

Example 1

Stan has lived in Australia all his life. In June 2012 he takes a holiday in London and likes it so much he decides to emigrate to the UK. He spends the next few months preparing for the move. He sells his Australian house (his only home) on 10 January 2014 and arrives in the UK on 25 January 2014. He finds a flat in London and moves in on 1 February 2014. The London flat is now his only home and he lives there for a year.

During tax year 2013-14 Stan is present in his Australian home on 250 days, and he is present in his London flat on 55 days.

There is a period of 91 consecutive days falling partly within tax year 2013-14 (the period starting on 1 February 2014) when Stan has a home in the UK and no home overseas (it does not matter that the period when these conditions are met is in fact longer than 91 days). During tax year 2013-14 Stan is present in that UK home on at least 30 days.

The statutory residence test

As Stan does not meet any of the automatic overseas tests, he is resident under the second automatic UK test for tax year 2013-14.

Example 2

Edith has had a home in Cheshire for many years. It is her only home. Edith retires towards the end of tax year 2014-15 and decides to use her retirement lump sum to see the world. During tax year 2015-16 she takes three long holidays, visiting 22 different countries. She moves around and does not establish a home overseas. Between trips she returns briefly to her Cheshire home, and is present there on 41 days in tax year 2015-16.

There is a period of 91 consecutive days, falling partly within tax year 2015-16 when Edith has a home in the UK and no home overseas (it does not matter that the period when these conditions are met is in fact longer than 91 days). Edith is present in her UK home on at least 30 days during tax year 2015-16.

As Edith does not meet any of the automatic overseas tests, she is resident under the second automatic UK test for tax year 2015-16.

30-day minimum presence rule

18. For the purposes of this test you can disregard any place where you are [present](#) for fewer than 30 separate days (individual or consecutive days) in the tax year. So, for example, if you are present at your overseas apartment on fewer than 30 separate days you can disregard that apartment (for the purposes of this automatic residence test) without having to consider whether or not that apartment is a home.

19. The 30-day rule operates only when the place in question is your home. So, for example, if you view a house before buying or renting it (that is, before it becomes your home) the day of your viewing would not count towards the 30 days.

20. You will be considered to have been present at your home if you have been there in person at any time during the day in question, for any length of time. It is not necessary to be there at midnight in order for the day to be counted.

Example 3

Fatima has had four UK homes for several years. In the tax year in question she spends 15 days at her home in Swansea, a further 20 in her Loch Lomond cottage, 29 in her London flat and 29 in her Newcastle flat.

The statutory residence test

Although Fatima has spent more than 91 days in total in those UK homes, as she was not present in any individual home for at least 30 days, she will not meet this automatic residence test.

Example 4

Jane has a home in the UK throughout tax year 2013-14 and tax year 2014-15. She is present in that home for 30 days during tax year 2013-14.

Jane acquires an overseas home on 1 March 2014 and is present there for 30 days in tax year 2013-14.

She meets the second automatic UK test for tax year 2013-14. Although there is a period of 91 consecutive days, falling partly within year 2013-14, when Jane had both a UK home and an overseas home, and the 30-day rule is met in relation to both, there is also a period of 91 consecutive days when she didn't have an overseas home; the period from 6 April 2013 to 28 February 2014.

Third automatic residence test

21. You [work full-time](#) in the UK for 365 days or more with no [significant break](#) from UK work and:

- all or part of that work period falls within the tax year, and
- more than 75% of the total number of days in the tax year when you do more than three hours work are days when you do more than three hours work in the UK.

Example 5

Henri travels to the UK on 1 July 2013 to start a new job on the following day. His posting finishes on 1 July 2014 and he leaves the UK on 6 August 2014, 400 days after he arrived in the UK. Over the 365 day period to 30 June 2014 Henri met the full-time work criteria and has not taken a significant break from his UK work during this period.

Between 6 April 2014 and 1 July 2014 Henri works for over three hours on 65 days, but only 45 (69%) are days on which he works for over three hours in the UK. Henri is therefore resident under the third automatic residence test for tax year 2013-14 but not for 2014-15.

22. This full-time work part of the test does not apply to you if you are an [international transportation worker](#).

The statutory residence test

23. If any one of these [automatic UK tests](#) applies to you for a particular tax year, and none of the [automatic overseas tests](#) apply, then you are UK resident for tax purposes for that tax year.

24. For the application of these automatic UK tests to deceased individuals, please see [paragraph 28-31](#), below.

Sufficient ties test

25. If you don't meet any of the automatic overseas tests or any of the automatic UK tests, you should use the sufficient ties test to help you decide your UK residence status for a tax year. This test examines your ties to the UK in the following areas:

- family
- accommodation
- work
- number of days spent in the UK
- whether you spend more time in the UK than elsewhere

and applies rules to determine whether those ties are sufficient for you to be considered UK resident for tax purposes.

26. The sufficient ties test can also apply to a deceased person.

27. More detail about the sufficient ties test can be found in [paragraphs 71-77](#).

Automatic overseas test for deceased persons

28. There is a fourth automatic overseas test for an individual who died in the tax year under consideration. This is normally the only automatic overseas test that needs to be considered for deceased individuals (although there are circumstances, where an individual dies towards the end of the tax year, where they may also meet the [third automatic overseas test](#)).

29. The deceased will not have been UK resident for the tax year in which their death occurred, provided:

- they spent fewer than 46 [days](#) in the UK during that tax year, and
- they were resident in the UK for tax purposes for neither of the two preceding tax years, or alternatively they were not resident in the UK for tax purposes in the preceding tax year, and the tax year before that was a [split year](#) by virtue of Case 1, 2 or 3.

30. If the deceased person did not meet the [fourth automatic overseas test](#) you should consider the [automatic UK test for deceased persons](#) detailed below.

The statutory residence test

Automatic UK test for deceased persons

31. The [first, second and third automatic UK tests](#) can apply to deceased individuals. Additionally there is a fourth automatic UK test, where the deceased individual was UK resident in the tax year if:

- they were UK resident for each of the three preceding tax years by virtue of meeting one of the automatic UK residence tests, and
- assuming they were not resident in the UK for the tax year, the preceding tax year would not have been a [split year](#)
- they had a [home](#) in the UK when they died.

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Days spent in the UK

What do we mean by a day spent in the UK?

32. You are considered to have spent a day in the UK if you are here at the end of the day. This is subject to the [deeming rule](#).

Example 6

Pete came from the USA on a temporary assignment to work for his employer at its UK base. He arrived on 3 June and worked through to 9 November (139 days). His wife joined him and they toured around the UK, staying for Christmas, and returning to the USA on 29 December to resume work there in the New Year. Pete did not meet any of the automatic overseas tests. He was in the UK for a total of 189 days, and was therefore resident under the first automatic UK test for the tax year during which he worked in the UK.

33. However, if you have to spend time in the UK due to [exceptional circumstances](#) those days may not count towards the total day count.

Example 7

Pete came from the USA on a temporary assignment to work for his employer at its UK base. He arrived on 3 June and planned to return to the USA on 9 November (139 days).

Unfortunately, he was involved in a serious car accident on 7 November, and was unable to fly home again until discharged from hospital. He returned home immediately he was discharged on 29 December.

Pete was in the UK for a total of 189 days, but the days he spent in the hospital would be considered as exceptional circumstances. Pete would only be considered to have spent 137 days in the UK for the purposes of applying the statutory residence test.

34. If you believe you have been in the UK only because of exceptional circumstances, and that this will have a bearing on your residence status, you should read our further information on [exceptional circumstances](#).

35. You can also exclude from a day count a day when:

- you arrive in the UK as passenger, and
- leave the UK the next day, and
- between your arrival and departure you only undertake activities that are related to your passage through the UK.

The deeming rule

36. A number of the SRT tests require you to count the number of days that you spend in the UK. Days you are present in the UK at the end of the day count as [days spent in the UK](#).

Days spent in the UK

37. If you are not present in the UK at the end of the day that day will not count as a day spent in the UK. This is subject to the deeming rule.

38. The deeming rule applies to you for a tax year if you:

- have at least three [UK ties](#) for the tax year, and
- have been present in the UK on more than 30 days, without being present at the end of that day – these are called ‘qualifying days’ – in the tax year, and
- have been UK resident in one or more of the preceding three tax years.

39. If you meet all these conditions the deeming rule means that, after the first 30 qualifying days, all subsequent qualifying days within the tax year are treated as days that you spent in the UK.

40. If you meet the deeming rule, for the purposes of counting up the number of days you have spent in the UK, you must aggregate all your days spent, that is, those when you were present at the end of the day plus any qualifying days over and above the 30 day threshold.

Example 8

Angharad does not meet any of the automatic UK or automatic overseas tests for the tax year. She spent 35 days in the UK where she was present at the end of the day, but was also present in the UK on 57 other days, leaving the UK before the end of the day. Without the deeming rule she will be non-resident under the SRT sufficient ties test, as she has three UK ties but spent only 35 days here. Angharad will however need to consider the deeming rule as she was resident in the previous tax year and has at least three ties under the sufficient ties test.

As Angharad was present in the UK on 57 other days she meets the deeming rule conditions and therefore must include these further days in her day counting. This gives her a total of 62 days spent in the UK (35 days where she was present at the end of the day, plus 27 qualifying days by virtue of the deeming rule); taken together with her three UK ties, this means that she will be resident under the sufficient ties test.

41. The deeming rule does not apply for the purposes of deciding if you have a [90-day tie](#) when you are checking whether you have three UK ties for the purposes of the deeming rule.

Example 9

Benedict was resident in the UK in the 2015-16 tax year and needs to establish his residence position for the 2016-17 tax year. In 2016-17 he is present in the UK on 45 days when he is not also present at the end of the day. He meets two of the deeming rule conditions.

Days spent in the UK

Benedict then considers whether he has a 90-day tie counting only those days where he was present in the UK at the end of the day. He was not present in the UK at all in the year 2014-15. In 2015-16 he spent 80 days in the UK based on ends of days alone and another 45 days in which he left before the end of the day. Therefore, for the purposes of the deeming rule Benedict does not have a 90-day tie. He does not have three of the other ties so he need go no further (the deeming rule does not apply to him).

Work

42. Time spent working is relevant in several places in the SRT:

- the [third automatic overseas test](#) may apply if you [work full-time](#) overseas
- the [third automatic UK test](#) may apply if you work full-time in the UK
- you will have a [work tie](#) if you work for more than three hours in the UK on at least 40 days in the tax year;
- you may be entitled to [split year treatment](#) if you leave the UK to work full-time overseas, or arrive in the UK to work full-time here.

What activities does 'work' cover?

43. Work takes its everyday meaning. If you are an employee, work covers the activities you carry out in the performance of your duties. If you are self-employed it covers the activities you carry out in the course of your trade.

44. A voluntary post for which you have no contract of service does not count as work for the purposes of the statutory residence test.

What else is counted as time spent working?

45. Your time spent working includes:

- instances where your employer instructs you to stay away from work, for example while serving a period of notice while you remain on the payroll;
- travelling time;
 - where the cost of the journey is met by your employer
 - where, if you are self-employed, the cost is a deductible expense for income tax purposes, or
 - to the extent that you work during the journey
- job-related training;
 - paid for by your employer, or,
 - if you are self-employed, where the cost is an allowable deduction against your profit for income tax purposes.

46. Being on-call or stand-by may count as time spent working depending on the conditions of your employment and the nature of your duties.

Days spent in the UK

Example 10

Paula works as an engineer and is contractually required to be on-call for four nights a month in addition to her normal full-time attendance. She is paid a retainer for those four nights, in addition to being paid for any work done if she is called out. The four nights are counted as working time.

Example 11

Franek is a self-employed locksmith who keeps his mobile phone switched on 24 hours a day to receive customer calls. For the purposes of calculating working time, Franek should only include the time spent carrying out his jobs and the related travelling time.

Number of hours worked in a day

47. It may be important for you to know how many hours you have worked in a day, because:

- in order to meet the [third automatic overseas test](#) you must not [work](#) more than three hours a day in the UK on more than 30 days in the tax year;
- in order to meet the [third automatic UK test](#) at least 75% of days on which you work for at least three hours must be days spent working in the UK;
- you will have a [work tie](#) if you work more than three hours a day in the UK on 40 days or more.

What is full-time work?

48. You are considered to be working full-time in the UK, or overseas, for any given period if you work there for an average of at least 35 hours per week, whether you are an employee or self-employed. It is not necessary to work at least 35 hours every week during the period; it is enough that this average figure is met over the period in question. So for example a rotational worker might work every day continuously for three weeks and take every fourth week as a rest period, but still average 35 hours a week over the period.

49. The length of the period over which you calculate your average weekly hours should not be adjusted for weekends, public holidays or days you are not required to be at work because of your working pattern.

Example 12

Kim's contract of employment is to work 40 hours a week as a nurse in a hospital. However she works those 40 hours over four days and has one scheduled rest day each week. That scheduled rest day is still counted when working out the average time worked.

Days spent in the UK

50. When working out the average time worked, you should reduce the length of the period to account for:

- sick leave where you cannot work as a result of your sickness or injury, and
- reasonable amounts of
 - annual leave
 - parenting leave.

51. What is a reasonable amount will depend on your situation, including the nature of your work and the standard number of annual leave days in the country in which you are working. Additionally:

- if you have more than one job or trade, you should aggregate the hours worked in each when calculating your average hours
- for the purposes of the [third automatic overseas test](#) (full-time work overseas) time spent working in the UK will not count towards your average hours; and
- for the purposes of the [third automatic UK test](#) (full-time work in the UK), time spent working overseas will not count towards your average hours.

52. If you change employment, or finish one contract to start another, and there is a gap in your working life, you can deduct up to 15 days from the period over which you calculate the average. If the gap is longer, any days over the 15 cannot be deducted. You should also read the [significant break](#) from overseas work information below.

Example 13

MayLing is considering whether she meets the third automatic overseas test in respect of her work in Italy in the last tax year. She worked for her first employer there for an average of eight hours on each working day for the first 20 weeks of the tax year, during which she took nine days annual leave. She then ceased that employment and took a break of four weeks, when she toured the country. She then took up a new employment, again in Italy, for the remaining 28 weeks of the tax year. During those 28 weeks she worked for nine hours and 30 minutes from Monday to Thursday and for four hours on a Friday, and she also took two weeks annual leave and one week sick leave.

Employer 1: 18 weeks and one day at (5 days x 8 hours) = 728 hours

Employer 2: 25 weeks at ((4 days x 9.5 hours) + 4 hours) = 1050 hours

Total time worked is 1778 hours.

Total period over which the average weekly hours are to be calculated is 45 weeks. This is 18 weeks and one day for the first employment (20 weeks less

Days spent in the UK

the nine days annual leave) plus 25 weeks for the second employment (28 weeks less the three weeks annual and sick leave) plus the 13 days excess over 15 days for the four week gap between employments.

Average time worked per week: $(1778 \text{ hours}/45) = 39.51$ hours a week.

MayLing meets the third automatic overseas test for the tax year.

What is a significant break from overseas work/work in the UK?

53. You will have a significant break from either UK work or work overseas if at least 31 days go by and not one of those days is a day on which you:

- [work](#) for more than three hours, or
- would have worked for more than three hours, but you do not do so because you are on annual leave, sick leave or parenting leave.

54. A break of more than 30 days (other than for sick or annual or parenting leave) will mean that you cannot qualify for full-time work overseas under the [third automatic overseas test](#) neither can you qualify for full-time work in the UK under the [third automatic UK residence test](#).

Location of work

55. In most cases work is considered as being done at the location where it is actually done rather than where an employment is held or a trade is carried on. There is a different rule for [international transportation workers](#).

Example 14

Robert is an employee of a French clothing manufacturer and he is based in Paris. He spends two days each month working in Glasgow to meet company clients. For those two days Robert is working in the UK, regardless of where he is usually based.

56. Any work you do during your journey to or from the UK is counted as overseas work if you travel by air, sea or through a tunnel under the sea.

57. For journeys to the UK, the overseas work period ends when you disembark from that aircraft, ship or train in the UK.

58. For journeys from the UK, the overseas work period starts when you get on the aircraft, ship or train taking you out of the UK.

Example 15

Shirley flies from Spain to Heathrow Airport where she disembarks her plane and transits to catch a second flight from Heathrow to Glasgow.

Days spent in the UK

Her journey from Spain to Heathrow is work done overseas. Once she disembarks the plane, the time she spends in the airport terminal and flying to Glasgow is work done in the UK.

Example 16

Robert travels to the UK from Paris by Eurostar and leaves the train at London, St Pancras to catch connecting trains to Glasgow. The costs of his journey are met by his employer.

His train journey from Paris to St Pancras counts as work done overseas. After disembarking at St Pancras, the rest of his journey counts as work done in the UK.

SRT and international transportation workers

59. You are an international transportation worker (ITW) if your job consists substantially of duties performed on board a vehicle, aircraft or ship as it makes international journeys. This includes pilots, airline cabin crew, ferry staff, mariners and lorry drivers. It does not matter whether you are an employee or are self-employed: provided that substantially all of your duties are carried out during international journeys, you will be treated as an ITW.

60. Whether you carry out substantially all your duties on board a vehicle, aircraft or ship as it makes international journeys will depend on all the facts in each case. However, where 80% or more of your job consists of duties performed on a vehicle as it makes international journeys, you will generally be an ITW.

61. You should ignore any incidental duties which you might perform, such as delivering or receiving training or attending trade union meetings when applying the substantially all test.

Example 17

Pria is cabin crew working on board flights between London and Switzerland for a short haul airline. For one month during the year, she changes her shifts and works on UK domestic flights. As substantially all of her duties throughout the year are performed on planes as they make international journeys, she will be treated as an ITW.

62. You will not be an ITW if you are otherwise working during a journey from one country to another, for example if you are a businessman catching up on emails during a flight from your base in one country to visit a client in another country.

Days spent in the UK

63. If your job involves working on vehicles, aircraft or ships but you are not required to be present on board during a journey in order to provide those services, you will not be an ITW.

Example 18

Liam works on board cross channel ferries for ten months of the year as a steward. However, for eight weeks of the year he is office based, dealing with administrative duties. As substantially all of Liam's employment duties are carried out on board ships as they make international journeys, he is an ITW.

Example 19

Angela is an aircraft engineer whose job is to carry out safety checks on aircraft at Heathrow airport. She does not travel with the aircraft after she has done her work. As Angela's employment duties are not performed while the aircraft is making an international journey, she is not an ITW.

ITW and the third automatic UK and overseas tests

64. If you are an ITW, you cannot be resident under the [third automatic UK test](#) (full-time work in the UK) and you cannot be non-resident under the [third automatic overseas test](#) (full-time work overseas). However, you can still determine your residence status by reference to the other automatic tests where they apply to you. If you do not meet any of the automatic tests, you will need to consider the [sufficient ties test](#) to determine your residence status.

ITW and the UK work tie

65. For the purposes of the [work tie](#), on any day on which you make an international journey starting in the UK, you will be treated as having worked more than three hours in the UK that day.

Example 20

Amit starts work as cabin crew an hour before his plane takes off from the UK for a continental destination. As Amit is an ITW, and despite the fact that he only worked for one hour in the UK, for the purposes of the work tie this day counts as a UK work day.

66. Where your international journey starts from outside the UK, you will be treated as not having worked more than three hours in the UK.

67. For any day on which you do not make an international journey the normal work tie rules apply, so you will have a day that counts as a day for the work tie if you actually work for more than three hours. This would cover work-related activities, such as training, in the UK.

Days spent in the UK

68. If on a single day you make both an international journey starting in the UK and an international journey starting overseas you will be counted as having worked more than three hours in the UK.

Example 21

On another day, Amit again starts work as a flight steward in the UK when his plane takes off for Paris. The plane is turned around and makes a return flight to the UK. Amit has worked on international journeys both leaving from and arriving in the UK. As an ITW, for the purposes of the work tie this is a UK work day.

69. The above rules apply no matter:

- how late or early in the day your journey began or ended
- whether your journey was begun and completed on the same day.

70. If you undertake a journey in a series of stages over a number of days, each day will be treated separately for the purposes of determining which days you spent working in the UK.

Example 22

Sally is employed by a haulage company to transport fresh produce to Spain. On day one she travels from Birmingham to Dover (taking more than three hours), on day two she travels from Dover to Toulouse, and on day three she completes her journey in Barcelona.

On day 1 Sally does not make an international journey but as she works in the UK for more than three hours she has a UK work day for the purposes of the work tie. As she crossed the UK border on day 2, this day is one on which Sally starts an international journey starting in the UK, and Sally will have another UK work day for the purposes of the work tie. Day 3 is not a day on which Sally has crossed the UK border and nor is it one on which she has worked for more than three hours in the UK, so it will not be a UK work day for the purposes of the work tie.

The Sufficient Ties Test

The sufficient ties test

71. In this test you consider your connections to the UK, called ties, and determine whether your ties are sufficient for you to be considered UK resident for tax purposes for a particular tax year.

72. What counts as a UK tie varies according to:

- whether or not you were UK resident for any of the three tax years before the tax year under consideration, and
- the number of [days you spend in the UK](#) in the tax year under consideration.

73. If you were not UK resident for any of the three tax years before the tax year under consideration, you will need to consider if you have each of these UK ties:

- a family tie
- an accommodation tie
- a work tie, and
- a 90-day tie

74. If you were resident in the UK for one or more of the preceding three tax years you will also need to consider if you have a country tie. These ties are defined in [paragraph 104-106](#) below.

Number of UK ties

75. The number [days you spend in the UK](#) in a tax year dictates the number of UK ties that are needed for you to be UK resident. This is set out in the tables below.

Table A: UK Ties needed if you were UK resident for one or more of the three tax years before the tax year under consideration

Days spent in the UK in the tax year under consideration	UK ties needed
16 - 45	At least 4
46 - 90	At least 3
91 - 120	At least 2
Over 120	At least 1

The Sufficient Ties Test

Table B: UK Ties needed if you were not UK resident in any of the three tax years before the tax year under consideration

Days spent in the UK in the tax year under consideration	UK ties needed
46 - 90	All 4
91 - 120	At least 3
Over 120	At least 2

Deceased individuals and the sufficient ties test

76. The UK ties may need to be considered in respect of a deceased person.

77. In respect of a deceased person who was resident in one or more of the last three tax years the number of days shown in [tables A](#) and [B](#) must be reduced proportionately. The proportion is determined by reducing the number of days shown in the tables to reflect the number of whole months left in the tax year after the individual's death. This results in revised time spans as set out below.

Table C: UK Ties needed by a deceased person who was UK resident for one or more of the three tax years before the tax year under consideration

No of ties	Date of death on or after													
		06-Apr	01-May	01-Jun	01-Jul	01-Aug	01-Sep	01-Oct	01-Nov	01-Dec	01-Jan	01-Feb	01-Mar	
		Days spent in UK in year of death												
At least 4 ties	Not more than	4	8	11	15	19	23	26	30	34	38	41	45	
At least 3 ties		5-8	9-15	12-23	16-30	20-38	24-45	27-53	31-60	35-68	39-75	42-83	46-90	
At least 2 ties		9-10	16-20	24-30	31-40	39-50	46-60	54-70	61-80	69-90	76-100	84-110	91-120	
At least 1 tie	over	10	20	30	40	50	60	70	80	90	100	110	120	

The Sufficient Ties Test

Table D: UK Ties needed by a deceased person who was UK resident in none of the three tax years before the tax year under consideration

No of ties	Date of death on or after												
	06-Apr	01-May	01-Jun	01-Jul	01-Aug	01-Sep	01-Oct	01-Nov	01-Dec	01-Jan	01-Feb	01-Mar	
	Days spent in UK in year of death												
All 4 ties	5-8	9-15	12-23	16-30	20-38	24-45	27-53	31-60	35-68	39-75	42-83	46-90	
At least 3 ties	9-10	16-20	24-30	31-40	39-50	46-60	54-70	61-80	69-90	76-100	84-110	91-120	
At least 2 ties	over 10	20	30	40	50	60	70	80	90	100	110	120	

Split Year Treatment

What is a split year?

78. Under the statutory residence test, you are either UK resident or non-UK resident for a full tax year and at all times for that tax year. However, if during a year you either leave the UK to live or work abroad or come from abroad to live or work in the UK you may be eligible for the tax year to be split into two parts:

- a UK part in which you are charged to UK tax as a UK resident; and
- an overseas part in which, for most purposes, you are charged to UK tax as a non-UK resident.

79. You should check HMRC's guidance on the taxation of income sources to determine the impact split year treatment will have on the tax you pay.

Who is eligible for split year treatment?

80. You must be UK resident for a tax year under the SRT to be eligible for split year treatment for that year. You will not be eligible for split year treatment for a tax year in which you are non-UK resident under the SRT.

81. Split year treatment in the context of the SRT applies only to you in your individual capacity. It does not apply to individuals acting as personal representatives. It applies in a limited way to individuals acting as trustee of a settlement:

- if the individual becomes or ceases to be a trustee of the settlement during the tax year; and
- if the period they are a trustee falls within the overseas part of the tax year.

82. Split year treatment will not affect whether you are regarded as UK resident for the purposes of any double taxation arrangement.

When will you be eligible for split year treatment?

83. There are five sets of circumstances where you may be eligible for split year treatment for a particular tax year. Three cover situations where you leave the UK part way through the tax year and two where you come to the UK part way through the tax year.

Case 1: you start full-time work overseas

84. You are eligible for split year treatment for a tax year in which you start to [work full-time overseas](#). You must:

- be UK resident for the previous tax year (whether or not it was a split year);

Split year Treatment

- start to work full-time overseas for a period that continues till the end of the tax year;
- be non-UK resident in the following tax year because you meet the [third automatic overseas test](#); and
- from the day you start to work full-time overseas until the end of the tax year:
 - not work for more than three hours on more than X days in the UK; and
 - spend no more than Y days, excluding [deemed days](#), in the UK

85. X days and Y days are appropriate portions of the permitted limits. The permitted limit for the number of days you work more than three hours is 30. The permitted limit for the number of days spent in the UK is 90, excluding any days counted because of the [deeming rule](#).

Table E

Overseas part of year starts on or after													
	6 Apr	1 May	1 Jun	1 Jul	1 Aug	1 Sep	1 Oct	1 Nov	1 Dec	1 Jan	1 Feb	1 Mar	1 Apr
X – permitted limit on days where you can work more than 3 hours	30	27	25	22	20	17	15	12	10	7	5	2	0
Y – permitted limit on days spent in the UK	90	82	75	67	60	52	45	37	30	22	15	7	0

86. The overseas part of the tax year starts on the day you start to work full-time overseas.

87. The UK part of the tax year is the period from the start of the tax year until the start of the overseas part.

Split year Treatment

Example 23

Amanda has been living in the UK since she was born. She has worked in the media industry for five years and lands herself a job as a reporter on a three-year contract based in India. She moves there on 10 November 2013 and lives in an apartment provided by her new employer.

She returns to visit her family over the Christmas period for 2 weeks, and does not work while she is here.

Amanda remains working in India throughout the tax year 2014-15, again only returning for a two-week period over Christmas.

Amanda is eligible for split year treatment for tax year 2013-14 because:

- she was UK resident for 2012-13 and 2013-14
- she is non-UK resident for 2014-15 and meets the third automatic overseas test for that year

From 10 November 2013 until 5 April 2014 she:

- does not work at all in the UK
- spends 14 days in the UK, which is less, by reference to [Table E](#) above than the permitted limit of 37 days.

For Amanda, the UK part of the tax year will end, and the overseas part of the tax year will start, on 10 November 2013.

Case 2: you are the partner of someone who starts full-time work overseas

88. You are eligible for split year treatment for a tax year if your partner (your husband or wife or civil partner, or someone you are living with as husband and wife or civil partner) starts to [work full-time overseas](#) in that year and you:

- join your partner to live together overseas during the tax year;
- have no [home](#) in the UK after the day you join your partner, or if you have homes in both the UK and overseas after you join your partner you spend the greater part of your time living in the overseas home;
- spend fewer than Y days (see [Table E](#) above) in the UK after the day you join your partner;
- are UK resident for the previous tax year (whether or not it is a split year); and
- are non-UK resident for the following tax year.

89. The overseas part of the tax year starts on the later of:

Split year Treatment

- the day you join your partner to live together overseas; and
- the day on which your partner starts to work full-time overseas.

90. The UK part of the tax year is the period from the start of the tax year until the start of the overseas part.

Example 24

Peter is Amanda's husband (see Case 1 above). He too had lived in the UK for all his life. He travels with Amanda on 8 January 2014 to join her in India, having given up his job. Amanda and Peter have let their flat in the UK for a four-year period, commencing on 31 December 2013.

Once in India, Peter spends his time following his lifelong ambition of writing a novel. He spends all his time there, except for the Christmas trips to the UK with Amanda.

Peter is eligible for split year treatment for tax year 2013-14 as he meets the Case 2 conditions:

- he has no home in the UK after 8 January 2014
- he was UK resident for 2012-13
- he is non-UK resident for 2014-15

From 8 January 2014 until 5 April 2014 he spends less than the permitted limit of 22 days in the UK ([Table E](#)).

For Peter the UK part of the tax year will end, and the overseas part of the tax year will start, on 8 January 2014, the day he joined Amanda to live together.

Case 3: you leave the UK to live abroad

91. You may be eligible for split year treatment for a tax year if you leave the UK to live abroad.

You must:

- be UK resident for the previous tax year (whether or not it was a split year);
- be non-UK resident for the following tax year;
- have one or more [homes](#) in the UK at the start of the tax year and at some point in the year cease to have any home in the UK for the rest of the tax year;

92. From the point you cease to have a home in the UK you must:

- spend fewer than 16 [days](#) in the UK and either

Split year Treatment

- become resident for tax purposes in another country within 6 months; or
- be present in another country at the end of each day for 6 months; or
- have your only [home](#), or all your homes if you have more than one, in another country.

93. The overseas part of the year starts on the date in the tax year you cease to have a home in the UK.

94. The UK part of the tax year is the period from the start of the tax year until the start of the overseas part.

95. Case 3 will not apply if your circumstances fall within [Cases 1](#) or [2](#) in the tax year.

Example 25

Maureen has been based in the UK for most of her working life, and has been resident here for tax purposes. On holiday in Bali in the summer of 2013 she meets Maurice, who lives and works in the United Arab Emirates.

Some twelve months later, they marry. Maureen puts her home in the UK up for sale on 24 September 2014 and flies out to the UAE to live with Maurice. She has no close family in the UK and does not return here in the remainder of the tax year.

Maureen will be entitled to split year treatment for 2014-15 as she meets the Case 3 conditions:

She was UK resident for 2013-14

She is non-UK resident for 2015-16

From 24 September 2014 until 5 April 2015 she has no home in the UK and spends fewer than 16 days in the UK

From 24 September 2014 her only home is in UAE

For Maureen, the UK part of the tax year will end, and the overseas part of the tax year will start, on 24 September 2014, the day she no longer had a home in the UK.

Case 4: you come to live or work full-time in the UK

96. You may be eligible for split year treatment for a tax year if you come to the UK to live or [work full-time](#).

You must:

- be non-UK resident for the previous tax year;

Split year Treatment

- be UK resident for the tax year by meeting either the [second automatic UK test](#) or [the third automatic UK test](#);
- either:
 - not meet the [only home test](#), specified below, at the start of the tax year but at some point in that tax year you do meet the only home test and continue to do so until the end of the tax year; or
 - start to work full-time in the UK at some point in the tax year for a period that continues until at least the end of the tax year
- not meet the [sufficient UK ties test](#) for the part of the tax year before the day on which you meet the only home test or you start to work full-time in the UK (or the first of these days if there is more than one).
When you are considering whether you have sufficient UK ties in this part of the year, you should reduce the day count limits in the sufficient UK ties [tables](#) by substituting the values from the table below.

Table F

Overseas part of year ends on or before												
	30 Apr	31 May	30 Jun	31 Jul	31 Aug	30 Sep	31 Oct	30 Nov	31 Dec	31 Jan	28/29 Feb	5 Apr
For 15 substitute	1	2	4	5	6	7	9	10	11	12	14	15
For 45 substitute	4	8	11	15	19	23	26	30	34	38	41	45
For 90 substitute	7	15	22	30	37	45	52	60	67	75	82	90
For 120 Substitute	10	20	30	40	50	60	70	80	90	100	110	120

97. You meet the only home test if you have only one [home](#) and that home is in the UK or, if you have more than one home, all those homes are in the UK.

98. The overseas part of the tax year starts at the beginning of the tax year and ends at the earliest point at which you meet the only home test or you start to work full-time in the UK.

99. The UK part of the tax year is the period from the end of the overseas part until the end of the tax year.

Example 26

Olan has been working for his employer in Germany for the last 5 years. He had no UK ties and was not resident in the UK. On 1 June 2013 Olan moves to the UK on a three year secondment for his employer. He retains his flat in Germany for the duration of his secondment.

Split year Treatment

He works full-time in the UK, returning once a month to Germany for reporting meetings. He takes no significant breaks from UK work throughout his secondment.

Olan is eligible for split year treatment for 2013-14 as he meets the Case 4 conditions:

- he is non-UK resident for 2012-13
- he started to work full-time in the UK during the tax year and that period of full-time work continued until at least the end of the tax year.
- he is UK resident for 2013-14 under the third automatic UK test
- he had no UK ties from 6 April 2013 to 1 June 2013.

For Olan the overseas part of the tax year will end, and the UK part of the tax year will start, on 1 June 2014, the day he started to work full-time in the UK.

Case 5: you start to have a home in the UK

100. You may be eligible for split year treatment for a tax year if you start to have a [home](#) in the UK during the year and continue to have a UK home until the end of the following tax year.

You must:

- have no home in the UK at the start of the tax year
- be non-UK resident for the previous tax year
- be UK resident for the following tax year and that tax year must not be a split year; and
- not meet the [sufficient UK ties test](#) for the part of the tax year before the point you first acquire a UK home. When you are considering whether you have sufficient UK ties in this part of the year, you should reduce the day count limits in the sufficient UK ties tables as shown in [Table F](#).

101. The overseas part of the tax year starts at the beginning of the tax year and ends at the point you first acquire a home in the UK.

102. The UK part of the tax year is the period from the end of the overseas part until the end of the tax year.

103. Case 5 will not apply to you if you are eligible for split year treatment under [Case 4](#).

Split year Treatment

Example 27

Salvatore is an Italian resident, who has travelled extensively for his company. He has a home in Italy, near his office. He has no home in the UK, and has not previously held UK residence status.

On 15 October 2013, Salvatore buys a house in the UK, which he uses as a home, envisaging spending more time here for both work and leisure purposes. He retains his Italian home but spends fewer than 30 days there between 15 October 2013 and 5 April 2014. He does not work full-time in the UK due to the amount of work-related travel his job entails.

Salvatore is UK resident for 2013-14 under the second automatic UK test. He retains his UK home for the whole of the 2014-15 tax year.

He is eligible for split year treatment for 2013-14 as he meets the Case 5 conditions:

- he was non-resident for 2012-13
- he is UK resident for 2014-15 and that year is not a split year.
- he had no home in the UK at 6 April 2013. He acquired a home in the UK on 15 October and continued to have a UK home for the rest of the tax year and the whole of the following tax year.

Case 4 does not apply to Salvatore in the tax year.

He was not resident for any of the 3 preceding tax years and in applying the relevant sufficient UK ties table the day count limits for the numbers of days spent in the UK are reduced by 19, 37 and 50 respectively to 26, 53 and 70. The reduction is calculated, taking the 45 day count limit as an example, by applying the formula above: $45 \times (5 / 12) = 19$ days

During the period 6 April 2013 to 14 October 2013, Salvatore spent 42 days in the UK. This is more than 26 days but fewer than 53 days. So to meet the sufficient UK ties test for this part of the year he would need all 4 UK ties.

During this part of the year:

- he had no family tie
- he travelled around the UK and did not have an accommodation tie
- he had a work tie as he worked for more than three hours on each of the 42 days
- he did not have a 90-day tie

Split year Treatment

Salvatore has only one UK tie and so does not meet the sufficient UK ties test for this part of the tax year.

For Salvatore, the overseas part of the tax year will end, and the UK part of the tax year will start, on 15 October 2013, the day he first acquired a home in the UK.

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UK Ties

Definition of UK ties

A family tie

104. You have a family tie for the tax year under consideration if any of the following people are UK resident for tax purposes for that year:

- your husband, wife or civil partner (unless you are [separated](#))
- your partner, if you are living together as husband and wife or as civil partners
- your child, if under 18-years-old, unless:
 - you see your child in person, in the UK on a total of 60 days or fewer in the tax year concerned, or
 - if your child turns 18 during that tax year, you see your child in person, in the UK on a total of 60 days or fewer in the part of the tax year before their 18th birthday.

105. Any day or part of a day that you meet your child in person, in the UK is included in this 60 day count.

106. Separated means:

- under an order of a court of competent jurisdiction,
- by deed of separation, or,
- in circumstances where the separation is likely to be permanent

For more information on family ties see [UK Ties](#).

How is time spent in the UK by children in full-time education dealt with for the family tie?

107. For the purposes of determining whether you have a family tie because of a child of yours who is UK resident for tax purposes, you should disregard any of your children who are under 18 years of age who stay in the UK during term-time to attend full-time education and who spend fewer than 21 days in the UK outside of term-time.

108. References to full-time education in the UK are to full-time education at a university, college, school or other educational establishment in the UK.

109. You should treat half-term breaks, and other breaks when teaching is not provided (for example inset days) during a term, as part of term-time.

Example 28

Yok Lin attends a boarding school in the UK. Term dates are:

Saturday 6 April to Friday 5 July

Sunday 3 September to Friday 15 December

UK Ties

Sunday 7 January to Friday 23 March

Sunday 15 April to Friday 6 July

She remains in the UK for the half terms, staying with various friends and relatives but returns to the family home in Thailand during the Christmas and Easter holidays. She spends two weeks of the summer break with her friends but travels home to Thailand on 21 July.

As Yok Lin is only in the UK for 14 days outside of term time, she will not be considered to be resident in the UK for the purposes of determining whether her parents have a family tie with the UK.

Accommodation tie

110. You have an accommodation tie for a tax year if you have a place to live in the UK and:

- it is available to you for a continuous period of 91 days or more during that year, and
 - you spend one or more nights there during that year, or
 - if it is at the home of a close relative, 16 or more nights there.

111. A close relative for the purposes of the accommodation tie is a:

- parent or grandparent
- brother or sister
- child or grandchild aged 18 or over

They can be your blood or half-blood relative or related through marriage or civil partnership. Adopted children are considered to be your children for these purposes.

112. Gaps of 15 days or fewer in the availability of the accommodation will count towards the continuous period of availability.

113. You have a place to live in the UK if you have a home, holiday home or temporary retreat in the UK, or other accommodation that you can live in when you are in the UK. For more information about accommodation, see [Annex A](#).

Work tie

114. You have a work tie for a tax year if you do more than three hours [work](#) a day in the UK for an aggregate of at least 40 days in that year. However, there are different rules for [international transportation workers](#).

UK Ties

90-day tie

115. You have a 90-day tie for a tax year if you have spent more than 90 days in the UK in either or both of the previous two tax years.

Country tie

116. You have a country tie for a tax year if the UK is the country in which you were present at midnight for the greatest number of days in that year.

117. If the number of days you were present at midnight is the same in two or more countries in a tax year, and one of those countries is the UK, then you will have a country tie for that tax year if that is the greatest number of days you spend in any country in that tax year.

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Temporary period of non-residence

Temporary period of non-residence

118. For the purposes of certain charges to tax, there may be periods where you will be regarded as being temporarily non resident. In those circumstances certain income and gains accruing, arising or remitted in the period of non-residence are chargeable in the year of return. Those charges to tax concern:

- pensions (withdrawals, lump sums and certain other charges)
- relevant foreign income within section 830 of ITTOIA,
- distributions
- chargeable event gains
- offshore income gains; and
- capital gains.

119. You will be regarded as temporarily non-resident if you meet the following conditions.

- You have sole UK residence for a residence period and immediately following that period (referred to as period A), one or more residence periods occur for which you do not have sole UK residence.
- In 4 or more of the 7 tax years immediately preceding your year of departure you must have had either sole UK residence for the tax year or the year must have been a split year that included a residence period for which you had sole UK residence.
- The temporary period of non-residence is 5 years or less.

Meaning of residence period

120. In relation to whether you are temporarily non resident, a residence period is either

- a tax year that is not a split tax year in respect of your circumstances, or
- the overseas part or the UK part of a tax year that, as respect your circumstances is a split year

Meaning of sole UK residence

121. You will have sole UK residence for a residence period consisting of an entire tax year if you are resident in the UK for that year, and there is no time in that year when you are Treaty non-resident.

122. You will have sole UK residence for a residence period consisting of part of a [split year](#) if the residence period is the UK part of that year and there is no time in that part of the year when you are Treaty non-resident.

Temporary period of non-residence

123. You are Treaty non-resident at any time if at the time you fall to be regarded as resident in a country outside the UK for the purposes of double taxation arrangements having effect at the time.

Meaning of temporary period of non-residence

124. Your period of temporary non-residence is the period between the end of period A and the start of the next residence period after period A for which you have sole UK residence.

Meaning of year of departure and period of return

125. Your year of departure is the tax year consisting of or including period A.

126. Your period of return is the first residence period after period A for which you have sole UK residence.

Example 29

Max has sole residence in the UK and has for the previous 10 years. On 22 February Max moves to Poland and is considered resident there from this point as well as retaining his UK residence.

For the purpose of this example, Max does not satisfy the conditions for split year treatment during the year of departure.

Max is not solely UK resident from 22 February but he will remain UK resident for the tax year. As this is not a split year, Period A will end at the end of the tax year. The next residence period begins on 6 April and Max will begin to be regarded as temporarily non resident from this point.

Max returns three years later on 25 February and split year treatment applies.

Max has sole UK residence from 26 February and his temporary non-residence ends on 25 February.

Example 30

Louis moves to the UK, becoming a sole resident here on 9 January 2014. He satisfies the conditions for split year treatment during the year of his arrival.

On 4 January 2017, Louis moves to the USA. He becomes a US resident from that point onwards but also retains his UK residence status for 2016-17. He satisfies the conditions for split year treatment for the year of his departure.

Louis returns to the UK on 9 March 2022 and split year treatment applies. He has sole UK residence from the date of his return.

Temporary period of non-residence

Louis meets the '4 out of 7' test for tax years immediately preceding his departure. 2013-14 was a split year which included a residence period for which he had sole UK residence, 2014-15 and 2015-16 were full tax years for which he had sole UK residence, and 2016-17 was a tax year that included a residence period for which he had sole UK residence (6 April 2016 – 3 January 2017). This last period is known as period A.

Louis has more than one residence period immediately following period A in which he does not have sole UK residence. The first such period is 4 January 2017 – 5 April 2017 (the overseas part of the split year in the year of his departure).

However, by the time Louis returns he has been non-resident for more than 5 years (4 January 2017 to 8 March 2022). He is not temporarily non-resident for the purposes of the SRT. He does not need to be non-resident for 5 complete tax years.

Home and Accommodation

The statutory residence test concept of 'home'

A1. This guidance provides information about how HMRC interprets the term 'home' in the context of applying the statutory residence test (SRT) to an individual's circumstances. It must be read in conjunction with the draft SRT legislation paragraph 24 of the Schedule to gain a comprehensive understanding.

How do I know if I have to read this annex?

A2. This guidance is intended primarily to help individuals apply the second automatic UK residence test (SRT legislation paragraph 8 of the Schedule) to establish their UK residence position. However, this guidance applies to the term 'home' used throughout the SRT.

A3. As the meaning of 'home' can vary according to its context, it is not possible for this guidance to provide an absolute definition of the term. What this guidance does is to give indicators outlining the characteristics that a home will generally have. We give some general examples of what a home may or may not be; whether a place is or is not a home will always be dependent on the facts and circumstances of its use by the individual. HMRC may choose to enquire into those facts and circumstances.

A4. For the purpose of the SRT we consider that a person's home is a place that a reasonable onlooker with knowledge of the material facts would regard as that person's home.

A5. The concept of home as described in this guidance relate only to the SRT. The guidance does not apply for the purpose of applying the residence Article under a [double taxation agreement](#). Double taxation agreements have additional qualifiers that are not included as part of the SRT and so the two terms do not have the same meaning.

A6. It is possible to have more than one home, either in the same country or in more than one country.

A7. The vast majority of people will have only one place where they live and this will be their home. If an individual has more than one place to live then each of those places may be a home. In this situation, whether or not either place is a home will be determined by the facts.

Why the meaning of 'home' matters for SRT

A8. An individual may be resident under the [second automatic residence test](#) if they have a home in the UK. Also

Annex A

- An individual will get [Case 2 split year treatment](#) (accompanying spouse etc) only if they have no home in the UK at any time, or have homes in both the UK and overseas but spend the greater part of the time living in the overseas home.
- An individual will get [Case 3 split year treatment](#) (leaving UK to live abroad) only if they no longer have any home in the UK.
- An individual will get [Case 4 split year treatment](#) on the basis of coming to live in the UK only if they cease to have any home overseas.
- An individual will get [Case 5 split year treatment](#) only if they have no home in the UK at the start of the tax year but then acquire a home and continue to have a home in the UK.
- The definition of an [accommodation tie](#) includes having a home in the UK.

Home takes the same meaning in all these places.

The principles and characteristics of a home for the purpose of the statutory residence test

A9. A home can be a building (or part of a building), a vehicle, vessel or structure of any kind which is used as a dwelling by an individual. It will be somewhere which an individual uses with a sufficient degree of permanence or stability to count as a home.

Example A1

Jim lives in a mobile home with his wife. They travel extensively throughout the UK to wherever Jim can find work. They keep their personal belongings in the mobile home, take their meals there, and with the exception of their annual holiday abroad, sleep in it every night. It's where Jim and his wife spend most of their time when Jim is not working. It is their home.

Example A2

Mary comes back to the UK to take up employment after spending three years studying abroad. She has given up the tenancy on the flat she occupied abroad and moves into her parents' house. Her parents' house is her home.

A10. A home will remain an individual's home until such a time as it stops being used as such by them.

Example A3

William has business interests in both Switzerland and the UK. He flies to Switzerland each Monday returning to the UK every Thursday. In Switzerland he lives in a rented flat. When in the UK he lives with his family at the family

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home which he has owned for many years. In this situation both properties are his homes.

William subsequently decides he doesn't need to spend so much time in Switzerland and starts to travel there less frequently. He sub-lets his flat in Switzerland retaining no rights to use it, choosing instead to stay in whatever hotel can accommodate him. He now has only one home, which is in the UK.

A11. A place can still be a home even if an individual does not stay there continuously. If, for example they move out temporarily but their spouse and children continue to live there, then it is still likely to be their home.

Example A4

Elizabeth is seconded to New York for two months by her UK employer. She stays in a hotel when she is there. Prior to her secondment she lived with her husband in their home in London. Her husband continues to live and work in the UK. When Elizabeth returns to the UK after her secondment she returns to live with her husband in their London home. The London house was Elizabeth's home throughout the period of her secondment.

A12. If an individual moves out of their home temporarily but regularly returns to stay there even for a short period it may still remain their home.

Example A5

Asif has lived and worked in the UK for many years, occupying the same apartment in Liverpool since the day he arrived here. Asif's father lives in Sweden and is seriously ill. Ten months ago Asif decided to take a career break to care for his father and moved to Sweden. He does not know how long he will be out of the UK.

Since moving to Sweden Asif has returned to Liverpool on several occasions to check on his property and to meet with his employer. Whenever he is in Liverpool he stays in his apartment. In this situation Asif will have a home in both Liverpool and Sweden even though he is spending most of his time in Sweden.

A13. A place that is used as a home will remain a home even if it is temporarily unavailable, for example, because of damage or renovation.

Example A6

Rachel and Tom return to the UK to discover that the kitchen and dining room of their property has suffered flood damage. The estimated clean-up and repair operation will take six weeks, so they stay with Rachel's parents while

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the work is being done. The property will remain their home even though Rachel and Tom are unable to stay there for the time being.

A14. The key points are that:

- a place must be capable of being used as a home, even if it is temporarily unavailable, and
- an individual must actually use it as a home.

What is not considered to be a home for the purpose of the statutory residence test?

A15. If an individual moves out of their home completely and makes it available to let commercially on a permanent basis it is unlikely to be regarded as their home during the period it is let unless they or their family retain a right to live there. This can happen, for example, where the rental agreement permits the individual to use the property or part of the property as living accommodation.

Example A7

Ivan left the UK to work in Germany. He lets the flat he previously lived in to a tenant on a two-year lease. After 18 months he was made redundant and returned to the UK. The rental agreement on his flat gave exclusive use of the property to the tenant so Ivan arranged to stay with relatives and friends until the lease expired. For the period his property was let it is not his home.

However, if the rental agreement had allowed Ivan to use the flat and he had stayed there when he visited the UK it would have remained his home throughout.

A16. A place that has never been capable of functioning as a home cannot be a home. For example, a property purchased in such a state of disrepair that it is not capable of being lived in as a home, is not a home.

A17. If an individual completely moves out of a dwelling and makes no further use of it whatsoever it will no longer be their home.

Example A8

Harry's new job requires him to travel extensively around Europe. He spends some time working in the UK but most of his work is carried out in other countries. He decided to sell his UK property and put his furniture and belongings in storage. He did not return to his UK property again after putting it up for sale and stayed in hotels, with friends or relatives on the occasions when he came to the UK. The property is not his home from the date he put it on the market for sale.

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A18. A property which is used periodically as nothing more than a holiday home, temporary retreat or something similar is not a home. So a holiday home where an individual spends time periodically, for occasional short breaks, and which clearly provides a distinct respite from their ordinary day to day life will not be a home. However if there comes a time when an individual's use of a holiday home or temporary retreat changes so that it is used as a home it will become a home from the time of the change. It will then continue to be a home until such time as circumstances change again and it ceases to be used as a home.

Example A9

Jenny lives in Birmingham and works from home. She also owns an apartment in Spain which she rents out apart from two to three weeks a year when she takes her holiday there. The Spanish property is not her home.

However, due to ill health, she is advised to move to a warmer climate and she decides to live in the Spanish apartment throughout the British winter time, from October to March. Her use of the property has changed from being somewhere she used for an occasional short break to somewhere she uses as a home for part of the year. The property is now her home from the point she commences using the property as her home.

A19. A dwelling that an individual never stays in will not be their home. For example a property purchased solely as an investment or a property bequeathed to an individual and which they never stay in will not be a home. This will not be the case if they start to use the property as a home.

Example A10

Jamal purchases a house in the UK as an investment. Although the property is furnished it is currently standing empty because he can't find a suitable tenant. Jamal has never stayed in the property. The UK house is not his home.

A20. A dwelling can be an individual's home even if it is not owned by them. Ownership or a legal form of tenancy makes no difference. For example a property that an individual rents or in which an individual lives with their parents, another member of their family or others will be a home if they use it as their home.

The statutory residence test accommodation tie

A21. This section provides information about what HMRC considers to be an accommodation tie in the context of applying the statutory residence test (SRT) to an individual's circumstances. It should be read in conjunction with

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the SRT legislation in paragraph 32 of the Schedule to gain a comprehensive understanding.

A22. This guidance is intended to help individuals apply the sufficient UK ties test (paragraphs 17 to 19 of the Schedule) to establish their UK residence position.

A23. If an individual cannot determine their residence by reference to an [automatic UK test](#) or an [automatic overseas test](#) they will need to consider the [sufficient ties test](#). The sufficient UK ties test sets out a number of defined connection ties that need to be considered when determining their UK residence position.

A24. One of the ties is the accommodation tie. Any accommodation that is available for an individual's use while they are in the UK:

- must be available to them for a continuous period of at least 91 days during the tax year and
- the individual must use it for at least one night during that tax year.

Example A11

Peter left the UK last year to travel the world. He let his UK property on a two year lease and has no rights to use the property. Peter has no home in the UK.

Before leaving the UK Peter agreed with his cousin that he could stay with her on any occasion he was in the UK. She is fully prepared to put Peter up for several months at a time should he need it. He made two visits to the UK this year, each for ten days, and stayed with her. Peter has an accommodation tie this year.

A25. The main difference between the term 'home' for SRT purposes and available accommodation is that accommodation can be transient and does not require the degree of stability or permanence that home does.

A26. If an individual does not have a home in the UK they may still have an accommodation tie if they have a place to live in the UK.

The principles and characteristics of accommodation as a UK tie

A27. Although this guidance gives some general examples of what an accommodation tie may or may not be, whether a somewhere is or is not an accommodation tie will always be dependent on the facts and circumstances of its use by the individual. HMRC may choose to enquire into those facts and circumstances.

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A28. Accommodation can be a building, a vehicle, vessel or structure of any kind which is available to live in. It can also be a holiday home, temporary retreat or similar.

Example A12

Mary has lived and worked in the USA for many years. Her uncle has a holiday houseboat in the UK where he has agreed Mary can stay any time she wishes, for as long as she wishes, when she comes here.

Last year Mary came to the UK twice. She made arrangements to stay for three weeks with a friend and for four weeks with her brother. Mary had no accommodation tie last year.

This year Mary again visited the UK twice, spending her five-week summer holiday on her uncle's houseboat and two weeks with her parents at Christmas. This year Mary has an accommodation tie.

A29. An individual does not have to own the accommodation. Ownership, form of tenancy, or legal right to occupy the accommodation makes no difference.

A30. Accommodation can be any type of accommodation. For example, accommodation provided by an employer, a holiday home, a temporary retreat or something similar.

Example A13

Simone is French and has lived and worked in France all her life. She and her brother purchased a cottage in the UK several years ago as a holiday home. The cottage is let for most of the year but June, July and August are always kept free so that Simone or her brother can stay there.

Simone spent two weeks in the cottage last year and three weeks this year. Additionally, Simone visited the UK for a further five weeks in both years but stayed in hotels. Simone has an accommodation tie both last year and this year.

A31. If there is a gap of fewer than 16 days between periods when accommodation is available the gap period is ignored and accommodation is regarded as being available throughout.

Example A14

Hyo lives and works in Poland . He is his company's European sales manager. This year he will be responsible for launching a new product in the UK and will need to spend time here . His sales force are on the road the last

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week of every month so he books a room in the same hotel for the first three weeks of June, July, August, and September .

Hyo has an accommodation tie this year.

A32. The rules change slightly if an individual stays at the home of a close relative. Close relative means parent, grandparent, brother, sister and child or grandchild aged 18 or over (whether or not they are blood relatives or related by marriage or civil partnership). Child includes any adopted children.

A33. If an individual stays with a close relative the accommodation will be an accommodation tie if they spend 16 nights there in any one tax year and it is available to them for a continuous period of at least 91 days.

Example A15

Ravi can stay with his grandparents whenever he is in the UK. They will put him up for as long as he wishes. He usually comes from India every year to visit them and stays with them for the whole summer.

Last year Ravi spent only the first two weeks with his grandparents then went to visit his uncle for two months before returning home.

Last year Ravi had no accommodation tie.

This year Ravi spent the whole summer with his grandparents.

This year Ravi has an accommodation tie.

A34. If an individual stays in UK accommodation held by a spouse, partner or minor children then they will be considered to have an accommodation tie if they spend at least one night there.

Example A16

Peter and his civil partner Andrew share an apartment in London. Last year Andrew moved to the USA to take up a university place to study marine biology.

This year Andrew came back to the UK for a three-week holiday which he and Peter spent in Scotland. Andrew spent the first night and last night of his holiday in their London apartment.

This year Andrew has an accommodation tie.

A35. It is possible to have more than one place in the UK that counts as available accommodation. However this would still represent only one

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accommodation tie no matter how many different places of accommodation are available.

Example A17

Julie has lived in Canada with her husband for many years.

Julie and her husband own a holiday home in the UK which they do not let out and in addition Julie can stay with her parents whenever she is in the UK, for as long as she wishes.

This year Julie visits the UK and stays with her parents for four weeks and then spends a further three weeks in her holiday home before returning to Canada.

This year although Julie has two places that count as available accommodation she has only one accommodation tie.

When accommodation is not considered to be a connection factor

A36. Accommodation owned by an individual but which they have wholly let out commercially would not be considered as available to live in unless they retained the right to use the property or part of the property.

A37. Accommodation that is available to an individual but in which they have not spent at least one night in the tax year will not be an accommodation tie.

A38. Short stays at hotels and guesthouses will not usually be considered to be an accommodation tie. However, if an individual books a room in the same hotel or guesthouse (and does not cancel those bookings) for at least 91 days continuously in a tax year it will be an accommodation tie. (See [example A14](#))

The statutory residence test concept of exceptional circumstances

B1. This annex provides information about how HMRC interprets the term exceptional circumstances in the context of applying the day counts of the SRT to an individual's circumstances. It must be read in conjunction with the SRT Schedule paragraph 21 to gain a comprehensive understanding.

B2. The aim of this annex is to help individuals understand, recognise and identify what constitutes exceptional circumstances for the purpose of the SRT.

B3. Whether circumstances can be regarded as exceptional for the purpose of the SRT will always depend on the particular facts, an individual's circumstances and the choices available to them.

B4. An individual may need to consider exceptional circumstances to establish if any time they spend in the UK can be disregarded for the purpose of the various day counts in the SRT. In particular;

- the day counts in the [automatic overseas tests](#)
- the day counts in the [automatic UK tests](#)
- the day count thresholds in the [sufficient ties test](#)

B5. The maximum amount of time spent in the UK in any tax year that may be disregarded due to exceptional circumstances is 60 [days](#). This limit applies if there is one event or several events in the same tax year. Days spent in the UK over the 60-day limit count for the purposes of the SRT.

What are exceptional circumstances?

B6. Days spent in the UK may be disregarded if the individual's presence in the UK is due to exceptional circumstances beyond their control. This will usually only apply to events that occur while an individual is in the UK and which prevent them from leaving the UK.

B7. Exceptional circumstances will normally apply where an individual has no choice concerning the time they spend in the UK or in coming back to the UK. The situation must be beyond the individual's control.

Example B1

Anna is returning to her home in Denmark having spent her seven week summer holiday working in the UK. This was her first visit to the UK.

On her boat journey home there is an explosion in the engine room. Emergency rescue services attend the vessel and Anna is found unconscious and badly burned. The emergency services make the decision to airlift Anna

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to a specialist burns unit in the UK where she remains for five months. Anna returns to Denmark as soon as she is discharged from hospital.

Anna has been in the UK for 202 days.

This disaster would be considered to be exceptional circumstances. However, the maximum number of days that can be disregarded towards days spent in the UK is 60. So Anna has 142 days which count as days spent in the in the UK.

B8. The type of events which may give rise to exceptional circumstances will be, by their nature, out of the ordinary and it is difficult to be prescriptive about what characteristics such an event would exhibit. However local or national emergencies, such as civil unrest, natural disasters, the outbreak of war or a sudden serious or life threatening illness or injury to an individual are examples of circumstances that are likely to be exceptional.

B9. There may also be limited situations where an individual who needs to stay in the UK to deal with a sudden life threatening illness or injury to a spouse, person with whom they are living as husband and wife, civil partner or dependent child can have those days spent in the UK disregarded under the SRT subject to the 60-day limit.

Example B2

Henrik is an international businessman living in Germany. He has business interests in the UK and has spent 68 days working here. His wife and children live in the UK in the family home.

Henrik comes to the UK on 20 December to spend Christmas and New Year with his family intending to return to Germany on 3 January. Henrik suffers a major heart attack on New Year's Eve. He is rushed to hospital where he undergoes heart surgery.

He is in intensive care for 2 weeks and spends a further week on a general hospital ward before being discharged. His consultant forbids him to travel for a further 3 weeks, after which Henrik immediately returns to Germany.

Henrik has been in the UK for 122 days.

The period Henrik spends in hospital and recuperating from his surgery would be considered as exceptional circumstances beyond Henrik's control. But only the days spent in the UK after 2 January are disregarded for the SRT as Henrik always intended to return to Germany on 3 January. So Henrik has 82 days that count as days spent in the UK.

B10. In order to be disregarded as days spent in the UK, there must be exceptional circumstances beyond the control of the individual. In other

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words, the event or situation in question must be one over which the individual has no control or influence and which cannot reasonably have been foreseen.

B11. For example, if an individual is a passenger on a commercial aircraft that is forced to make an emergency landing in the UK and there is no available onward flight to their original destination for two days afterwards, the two days that would otherwise count as spent in the UK would be disregarded due to exceptional circumstances.

Example B3

Claude is retired and came to the UK for the first time on 1 June for a five month extended travelling holiday, intending to leave on 31 October.

On 29 September while travelling to Scotland he is involved in a car crash suffering multiple injuries. He is in hospital for a total of 14 weeks and arranges to travel back to his home in France on the day he is discharged.

Claude has been in the UK for 220 days

The time Claude spent in hospital is an exceptional circumstance. The maximum number of days in the tax year that can be disregarded is 60. Claude has 160 days counted as spent in the UK.

B12. For days spent in the UK due to exceptional circumstances to be disregarded, an individual must intend to leave the UK as soon as those circumstances permit. If an individual does leave the UK once the exceptional circumstances have ended HMRC will usually accept this as evidence of such an intention.

Example B4

The circumstances are as in Example B3.

However, Claude's nephew who lives in Wales writes to him in hospital and suggests Claude should visit him when he leaves hospital. Claude writes back on 1 December agreeing.

From 1 December it is no longer Claude's intention to leave the UK as soon as the exceptional circumstance has come to an end and so only the period 29 September to 30 November can be discounted as exceptional circumstances for SRT day counting purposes.

What are not exceptional circumstances?

B13. Days spent in the UK due to exceptional circumstances will not be disregarded where they are not beyond the individual's control, or where they could reasonably have been foreseen or predicted.

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B14. Exceptional circumstances will generally not apply in respect of events that bring you back to the UK. However, there may be circumstances such as civil unrest or natural disaster and where associated Foreign and Commonwealth Office (FCO) advice is to avoid all travel to the region.

B15. Individuals who return to and stay in the UK while FCO advice remains at this warning level would normally have days spent in the UK disregarded under the SRT, subject to the 60-day limit. There may also be limited situations where an individual who comes back to the UK to deal with a sudden life threatening illness or injury to a spouse, person with whom they are living as husband and wife, civil partner or dependent child can have those days spent in the UK disregarded under the SRT subject to the 60-day limit.

Example B5

Philip is a structural engineer and has worked full-time abroad for many years. He is currently working on a project in Africa. His wife and children live in the UK.

In May the Government of the country in which he is working is overthrown in a military coup. This initially gave rise to peaceful protests but soon developed into increasing levels of civil unrest. In early July the Foreign and Commonwealth Office (FCO) issued advice against all but essential travel to the country. Philip continued to work there.

By mid-October the country was on the verge of civil war and the FCO upgraded their advice, advising against all travel to the country. Philip returned to the UK on 21 October.

Due to international intervention, by the end of January the following year political stability had returned to the country. On 29 January the FCO downgraded their advice to avoid all but essential travel to the country. Philip took the first available flight back and resumed work on 31 January.

The days Philip spent in the UK were due to an exceptional circumstance beyond his control and can be disregarded for the purpose of the day counting tests of the SRT. However, the maximum period that can be disregarded due to exceptional circumstances is 60 days. Philip was in the UK for 103 days during this period which means Philip must count 43 days of UK presence for the purposes of the SRT day counting tests.

B16. Life events such as birth, marriage, divorce and death are not routinely regarded as exceptional circumstances. Choosing to come to the UK for medical treatment or to receive elective medical services such as dentistry, cosmetic surgery or therapies will not be regarded as exceptional circumstances.

The statutory residence test concept of family tie

C1. This annex provides information about how HMRC interprets the term 'family tie' in the context of applying the SRT to an individual's circumstances. It must be read in conjunction with the SRT Schedule paragraphs 30 and 31 to gain a comprehensive understanding.

How do I know if I have to read this annex?

C2. This guidance is intended primarily to help individuals apply the family tie of the sufficient UK ties test (SRT Schedule paragraph 16) to establish their UK residence position.

Why is family tie important

C3. If an individual's UK residence cannot be determined by the [automatic UK residence test](#) or the [automatic overseas test](#) of the SRT you will need to refer to the [sufficient UK ties test](#). The sufficient ties test sets out a number of defined connection ties that need to be considered to determine an individual's UK residence.

C4. Family ties is one of the UK ties (SRT Schedule paragraph 29). An individual will have a family tie for a tax year if at any time during the year they have a relevant relationship with another person who is resident in the UK for the same year.

C5. Satisfying the family tie test will not, on its own, make someone conclusively UK resident. It is a factor that, in combination with other ties and the amount of time an individual spends in the UK, will contribute towards determining if they are resident in the UK in any one tax year.

C6. An individual can only have a family tie if they have a relevant relationship with someone who is resident in the UK. In deciding whether or not that other person is resident in the UK, the family tie that they have with the individual by virtue of that relevant relationship can be ignored for the purpose of the SRT.

Example C1

George and his wife Mary both spend 140 days in the UK (a fewer number of days than the 183 day threshold in the automatic residence test). Neither of them was resident in any of the three previous tax years. Under the sufficient UK ties test of the SRT they will each be resident if they have two or more UK ties.

Both George and Mary have an [accommodation tie](#). They also have a relevant relationship to each other because they are man and wife. Therefore, if they have a family tie they will both be regarded as resident in the UK.

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However, because the family tie only exists because of their relevant relationship, the tie can be ignored.

Because each of them now only has 1 UK tie neither of them is UK resident.

Relevant relationships

C7. If an individual has a husband, wife, or civil partner who is resident in the UK for a tax year and they are not separated, that individual will have a family tie for that tax year. Separated means separated under an order of a court of competent jurisdiction, by deed of separation or in circumstances where the separation is likely to be permanent.

C8. If at any time during a tax year an individual is living with another person as husband and wife, or as civil partners if they are the same sex and that other person is resident in the UK, then that individual will have a family tie for that tax year.

C9. If at any time during a tax year an individual has a child under the age of 18 who is resident in the UK, that individual will have a family tie for that tax year. However, if the individual sees the child in person in the UK on fewer than 61 days (in total) in the tax year they will not have a family tie. If the child turns 18 during the year, only the part of the year before the day on which the child turned 18 needs to be considered.

Example C2

Between May and November Jurgen visited the UK for 125 days, 104 of which were work related. When in the UK he stayed in a number of different hotels, so has no accommodation tie. He was not resident in the UK for any of the last three years. Jurgen's 17-year-old son lives and works full-time in the UK and is UK resident.

Under the sufficient ties test of the SRT Jurgen will be resident if he has two or more UK ties. He has a substantive [work tie](#). However the only time Jurgen and his son spent together in the UK during his visit was three weeks in the summer. Therefore Jurgen has no family tie and, having only one tie, is not resident in the UK for that tax year.

C10. A day counts for the purpose of the test if the individual sees the child in person for all or part of the day. Days spent wholly outside the UK with the child do not count towards a family tie.

Example C3

Pierre has a company flat in the UK which is permanently available to him and which he always uses when he comes here. This year Pierre has been in the

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UK for 75 days, 41 of which were work related. He was resident in the UK the year before last.

Pierre's ex-wife lives in the UK with their 15-year-old daughter. Pierre has spent 70 days with his daughter this year.

Under the [sufficient UK ties](#) test of the SRT Pierre will be UK resident if he has three or more UK ties. He has an [accommodation tie](#) and a [work tie](#).

However, although Pierre has spent 70 days with his daughter this year, 21 of these days were spent at Pierre's home in Paris and 14 were spent in Spain. Only 35 of the days Pierre has spent with his daughter were spent in the UK. So, Pierre does not have a family tie and is not UK resident for this tax year.

C11. If a child spends time in the UK solely for the purpose of their education, they are unlikely to create a family tie.

C12. If a child is under the age of 18 and in full-time education in the UK, they will not be treated as resident in the UK for the purpose of the family ties test of the SRT if they spend fewer than 21 days in the UK outside term-time.

C13. For the purpose of the SRT half-term breaks are regarded as term-time.

C14. Full-time education in the UK means full-time education at a university, college, school or other educational establishment in the UK.

Example C4

Clara is 14-years-old and her parents, who reside in Dubai because of her father's work, send her to boarding school in the UK. She spends ten days of her summer break on a school trip to Scotland and one week of her Christmas break staying with friends in London. Clara has therefore spent 17 days in the UK outside term-time but will not be regarded as resident in the UK for the purposes of the family tie even though Clara herself is resident for tax purposes in the UK.

C14. A child can be either an individual's own natural child or a child they have adopted. It does not include step-children, unless the individual has adopted them.

Transitional provisions

Use of the SRT to determine residence status for tax years before 2013-14

D1. If you are considering your residence status for the tax years 2013-14, 2014-15 or 2015-16 under the [automatic overseas tests](#) or the [sufficient ties tests](#) of the SRT you will need to know your residence status for one or more of the three tax years prior to 2013-14 (pre-commencement tax years). You may also need to know this to determine whether [split year treatment](#) is due.

D2. The normal position is that your residence status for a pre-commencement tax year is determined by the rules that applied in that year and which are explained in HMRC's booklet [HMRC6](#), Residence, Domicile and Remittance Basis.

D. However, for the purpose of determining your UK residence status in the tax years 2013-14, 2014-15 and 2015-16 (or the application of the split year rules to those years) you can elect to determine your residence status for a pre-commencement tax year by reference to the SRT tests.

D4. An election applies to a pre-commencement tax year solely for the purpose of determining your residence status for 2013-14, 2014-15 and 2015-16. It does not change your actual tax residence status for the year(s) to which the election applies nor does it affect your tax liability in those years.

D5. An election may be made whether or not your actual residence status for a pre-commencement year has been determined.

D6. If your residence status for a pre-commencement year has not been settled, then making an election may enable you determine your residence status for 2013-14 or a later year under the SRT without waiting for the position for the earlier year to be finalised.

Making an election

D7. If you choose to make an election to determine your residence status for a year prior to 2013-14, by reference to the SRT the election:

- must be made in writing to HMRC. We will provide detailed information about this nearer the SRT introduction date.
- must be made no later than the first anniversary of the end of the relevant year to which it applies or, if the year is a split year, the first anniversary of the end of that year.
- is irrevocable.

D8. If it is necessary for you to determine whether a year prior to 2013-14 is a split year you must reach your decision by reference to the relevant Extra

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Statutory Concession (ESC) applicable in that year. The split year rules in the SRT do not apply. The relevant ESC are:-

- A11
- A78, and
- D2

Example D1

Norman is preparing to determine whether or not he is UK resident in tax year 2013-14 under the automatic overseas tests. He needs to know whether he was resident in the UK in one or more of the previous tax years. He knows his UK residence status for tax years 2010-11 and 2011-12, but not for 2012-13. He decides that he would prefer to use the SRT test to determine his residence status for that year rather than apply the rules that applied in tax year 2012-13. He must make the election to HMRC in writing by 5 April 2015.

Anti-avoidance (temporary non-residence)

D9. The anti-avoidance provisions in force up to the date the Finance Bill 2013 receives Royal Assent and which cover:

- chargeable gains
- income withdrawals under certain foreign pensions
- income withdrawals under registered pension schemes; and
- relevant foreign income charged on remittance basis

will continue to apply after that date, if the year of your departure from the UK is a year prior to the tax year 2013-14. However, your residence status for tax year 2013-14 and subsequent tax years will be determined solely by reference to the SRT tests.