



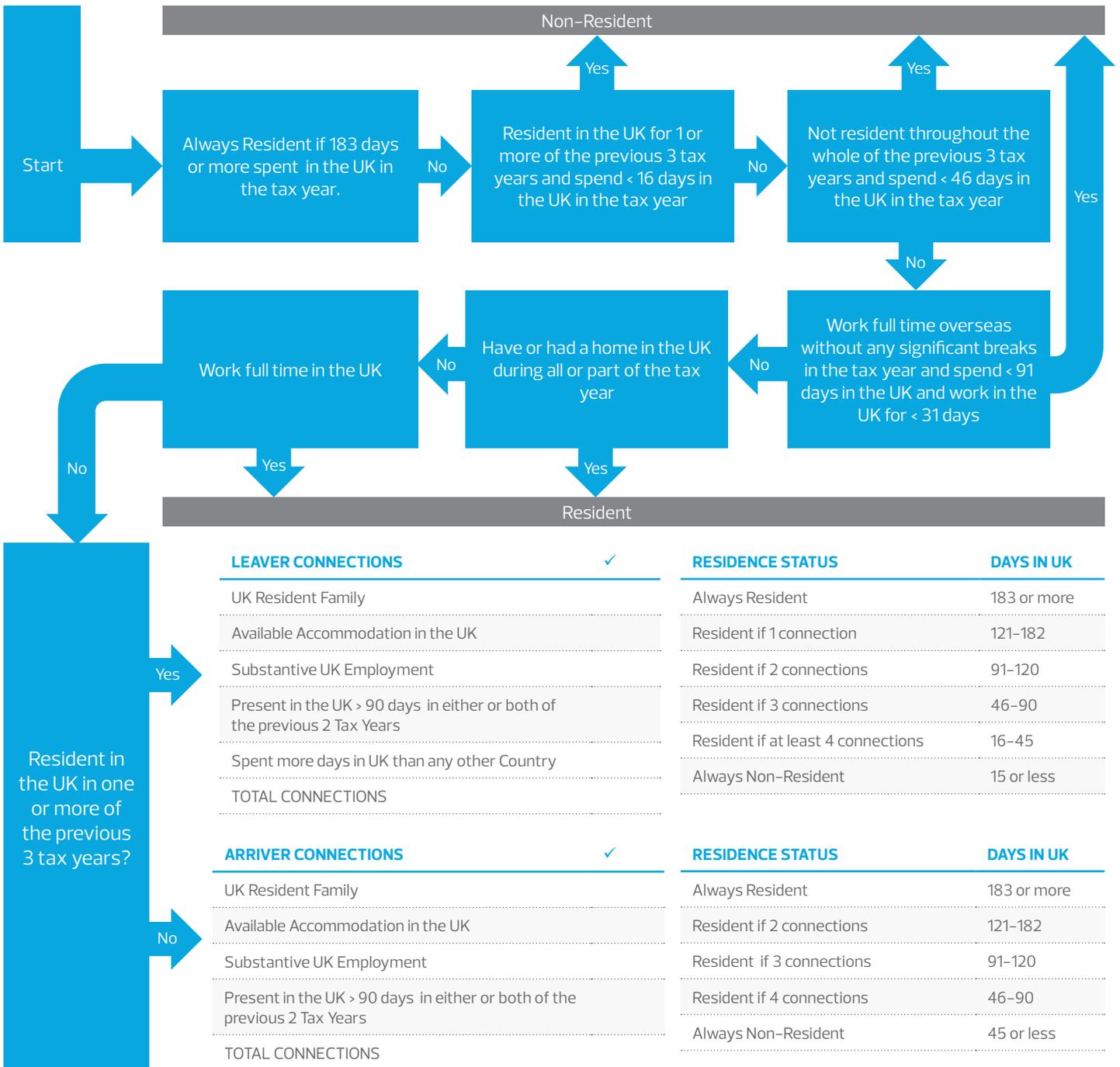
# THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

STATUTORY RESIDENCE TEST

# FLOWCHART

Please use this flowchart for an indication of your residence status. For information on key terms used, please refer to the glossary overleaf.



# GLOSSARY

TERM	DEFINITION
A day in the UK	A day is treated as being spent in the UK if you were present in the UK at midnight, however, this is subject to the deeming rule which will count certain days even though you were not here at midnight, transit days and time spent in the UK due to exceptional circumstances.
Working full time overseas	There is a calculation to perform to determine the number of hours that you work overseas. This condition is met where the result of the calculation is 35 hours or more.
Significant break from employment	You will have a significant break from employment if at least 31 days go by and not one of those days is a day on which you work for more than 3 hours (overseas for automatic overseas test or UK for automatic UK test) or would have worked for 3 hours (either overseas or in the UK) if you are on annual, sick or parental leave.
Home in the UK	You have a home in the UK if there is a period of at least 91 consecutive days, of which at least 30 days fall in the tax year (these do not have to be full days), when you have a home in the UK in which you spend a sufficient amount of time (at least 30 days in the tax year) and either have no overseas home or have an overseas home in which you spend no more than a permitted amount of time (fewer than 30 days in the tax year).
Work full time in the UK	Work full time in the UK for any period of 365 days with no significant break and all or part of that 365 day period falls within the tax year; more than 75% of that 365 day period are days when you do more than 3 hours of work which are performed in the UK, at least one day in the tax year is a day when you carry out more than 3 hours of work in the UK.
Work day	A day is deemed as a work day when at least 3 hours are spent performing employment duties. However, there are special rules about what constitutes 3 hours of work for people in relevant jobs.
UK resident family	If your family remain in the UK after you have left you will have a connecting factor to the UK. The term family includes husband, wife or civil partner, your partner (if you are living together as husband and wife) your minor child. There are specific circumstances in which you will not be deemed to have a connecting factor if you have a minor child.
Accommodation available in the UK	You have an accommodation tie if there is somewhere in the UK which is available for you to live for a continuous period of 91 days or more and you spend one or more nights there. There are circumstances where you may stay with a close relative which would not give you a factor connecting you to the UK.
Substantive employment	You have a substantive employment connecting factor if you have at least 40 workdays in the UK in the year.

For more information please contact your usual RSM adviser

## rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 11 Old Jewry, London EC2R 8DU. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Consulting LLP, RSM Corporate Finance LLP, RSM Restructuring Advisory LLP, RSM Risk Assurance Services LLP, RSM Tax and Advisory Services LLP, RSM UK Audit LLP, RSM Employer Services Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are members of the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. Baker Tilly Creditor Services LLP is authorised and regulated by the Financial Conduct Authority for credit-related regulated activities. RSM & Co (UK) Limited is authorised and regulated by the Financial Conduct Authority to conduct a range of investment business activities. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.