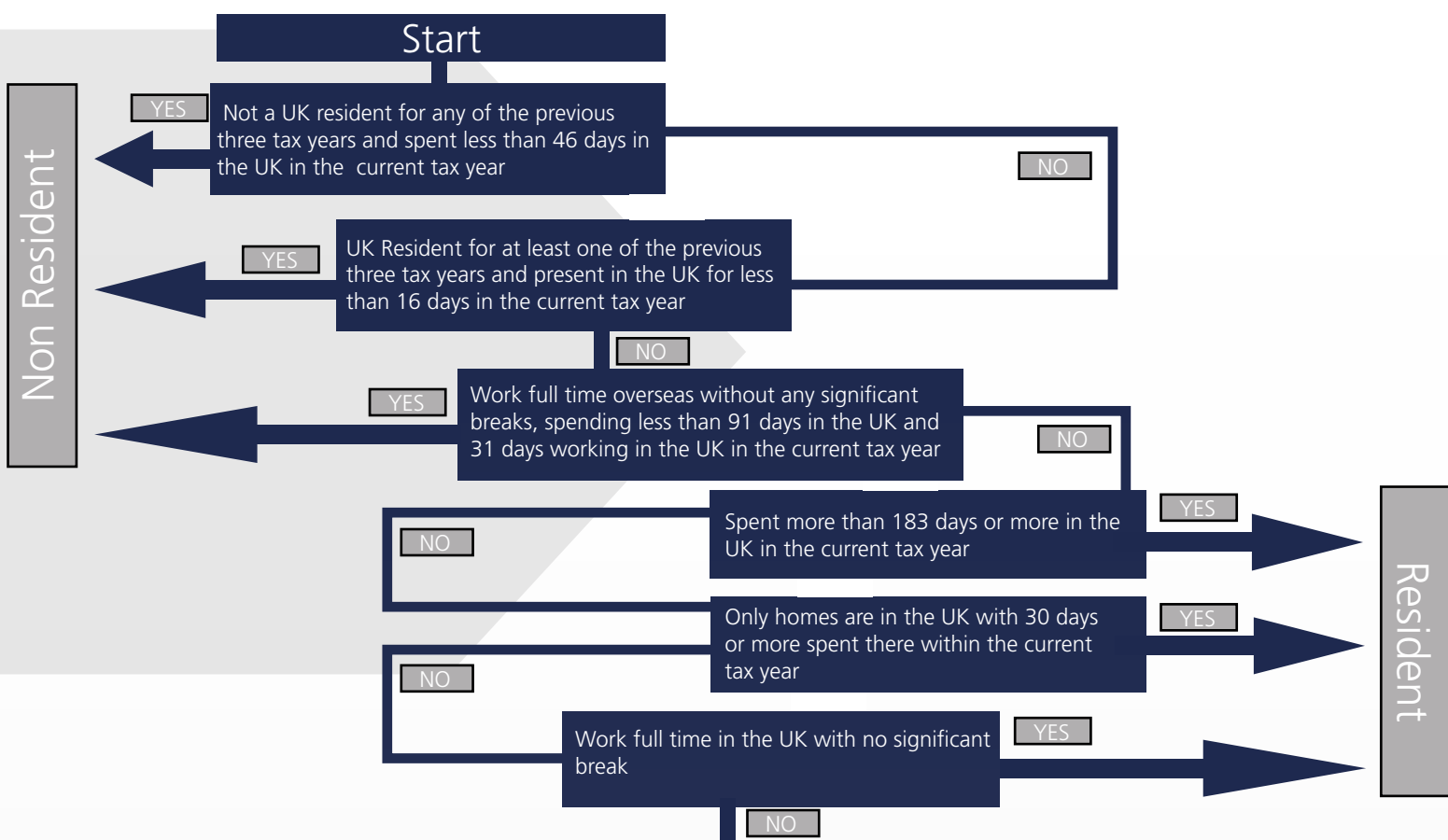




Statutory Residence Test



You have not been a UK resident for one or more of the previous three tax years

Sufficiency Ties Test: This applies if you are not conclusively a resident or non-resident to determine your residence status for the tax year

| Arriver connecting ties | ✓ |
|---|---|
| Family are UK Residents | |
| Available Accomodation in the UK | |
| Substantive work in the UK (>40 days) | |
| Present for more than 91 days in either of the previous two tax years | |
| Total Connecting Ties | |

| Days Spent in the UK in the current tax year | Impact of Arriver Connecting Ties |
|--|-----------------------------------|
| Fewer than 46 | Always a non-resident |
| 46 - 90 | Resident if 4 ties |
| 90 - 120 | Resident if 3 ties |
| 121 - 182 | Resident if 2 ties |
| 183 + | Always a resident |

| Leaver connecting ties | ✓ |
|---|---|
| Family are UK Residents | |
| Available Accomodation in the UK | |
| Substantive work in the UK (>40 days) | |
| Present for more than 91 days in either of the previous two tax years | |
| More days spent in the UK than in any other single country | |
| Total Connecting Ties | |

| Days Spent in the UK in the current tax year | Impact of Leaver connecting ties |
|--|----------------------------------|
| Fewer than 16 | Always a non-resident |
| 16 - 45 | Resident if 4 or more ties |
| 46 - 90 | Resident if 3 ties |
| 90 - 120 | Resident if 2 ties |
| 121 - 182 | Resident if 1 ties |
| 183 + | Always a resident |



DEFINITIONS

Spent Days

A day is treated as being spent in the UK if an you are present in the UK until midnight. However, there is a deeming rule which will count certain days even if you are not here at midnight, as well as transit days and days spent in the UK for exceptional circumstances.

Homes in the UK

You are considered a UK resident if:

- You have a home in the UK for 91 consecutive days, of which at least 30 fall in the tax year
- You spend at least 30 days of the tax year in this home
- You have no overseas home or if you do, you spend less than 30 days a year in this home

Whereby the individual owns more than one home, the above test would only be applicable to one of his/her UK homes.

Working Full Time Overseas

You are classed as working full time overseas if you work 35 hours or more per week (or the overseas equivalent).

Working Full Time in the UK

Full time working is considered when an individual works full time in the UK over a period of 365 days with no significant break. The individual must be working in the UK for more than 75% of the 365 days, of which at least one day of that tax year, the individual must work more than three hours.

Workdays

You must work at least three hours a day for it to be classed as a work day. However, there are rules to state what constitutes as three hours work.

UK Resident Family

A family tie exists your relations reside in the UK in the relevant tax year, even if you are working overseas. Families are considered to include wife, husband, civil partner and cohabitating partner and child if they are under the age of 18. However, specific circumstances and exceptions will apply where a minor child is involved.