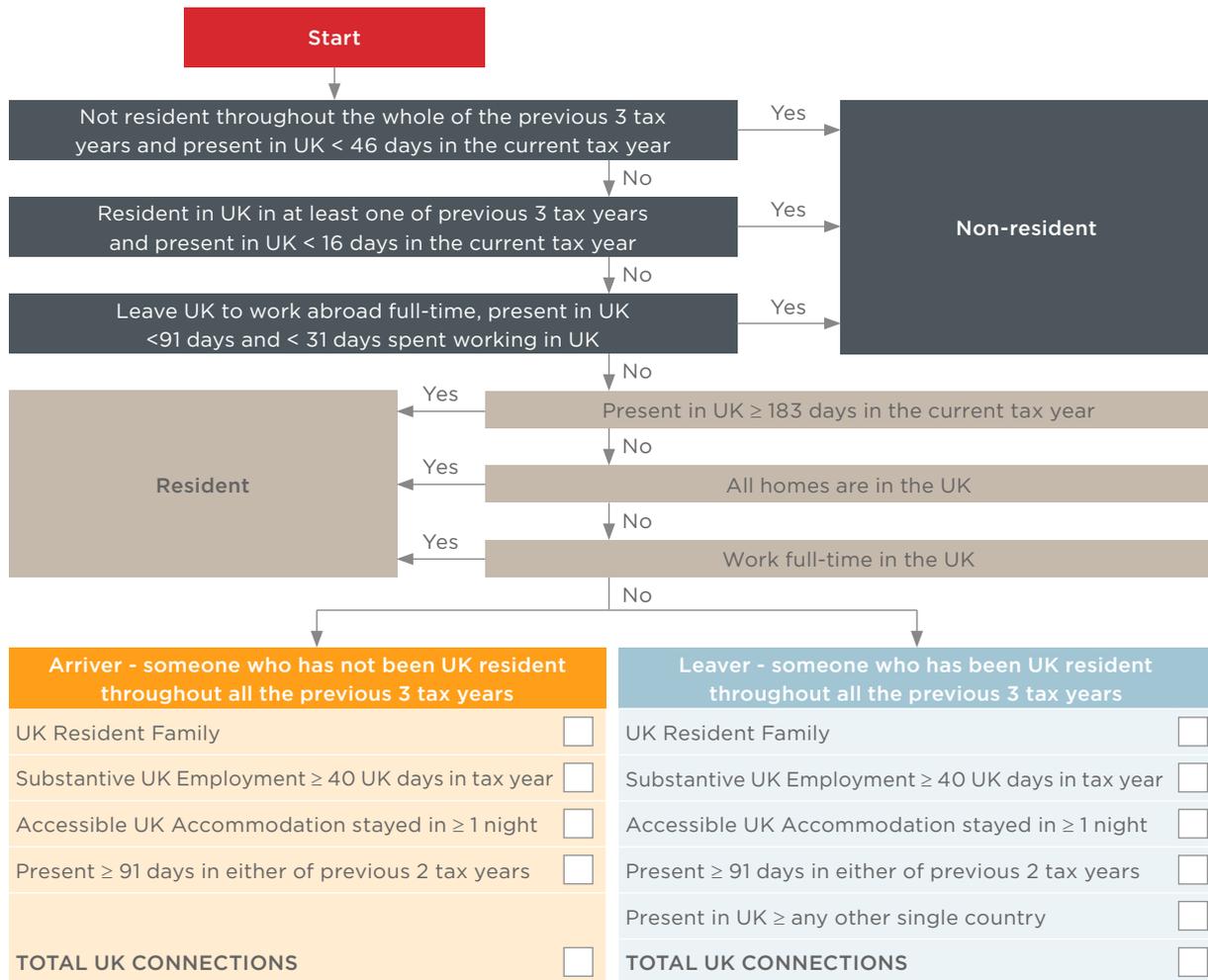


UK STATUTORY RESIDENCE TEST FLOWCHART

This flowchart is for individuals only, not trusts or other entities



No. of days in the UK in tax year	Arriver				Leaver				
	1 or NO UK ties	2 UK ties	3 UK ties	4+ UK ties	No UK ties	1 or NO UK ties	2 UK ties	3 UK ties	4+ UK ties
Fewer than 16 days	NR	NR	NR	NR	NR	NR	NR	NR	NR
16 - 45 days	NR	NR	NR	NR	NR	NR	NR	NR	R
46 - 90 days	NR	NR	NR	R	NR	NR	NR	R	R
91 - 120 days	NR	NR	R	R	NR	NR	R	R	R
121 - 182 days	NR	R	R	R	NR	R	R	R	R
183+ days	R	R	R	R	R	R	R	R	R

IMPORTANT NOTES

Please note that every care has been taken to ensure that the information provided is correct and in accordance with our understanding the UK law and HM Revenue and Customs' (HMRC) practice as at January 2024. You should note however, that we cannot take on the role of an individual taxation adviser and independent confirmation should be obtained before acting or refraining from acting upon the information given. The law and HMRC practice are subject to change.