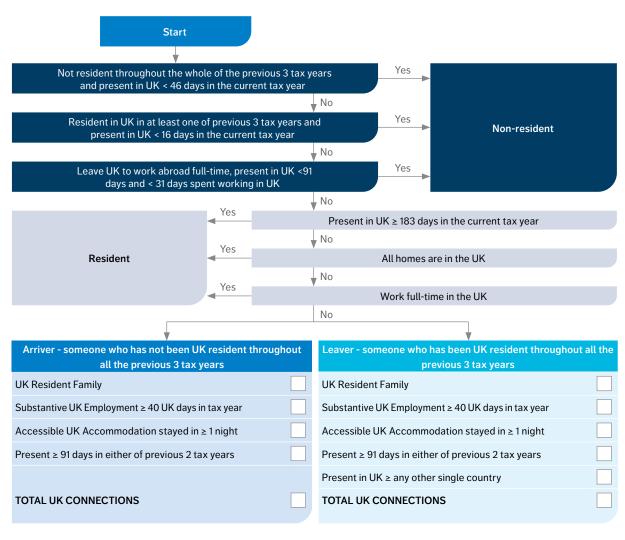


UK statutory residence test flowchart

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



	Arriver				Leaver				
No. of days in the UK in tax year	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.

Friends Provident International Limited: Registered and Head Office: Royal Court, Castletown, Isle of Man, British Isles, IM9 1RA. Isle of Man incorporated company number 11494C. Authorised and regulated by the Isle of Man Financial Services Authority. Provider of life assurance and investment products. Singapore branch: 182 Cecil Street, Level 17 Frasers Tower, Singapore 069547. Registered in Singapore No. T06FC6835J. Licensed by the Monetary Authority of Singapore to conduct life insurance business in Singapore. Member of the Life Insurance Association of Singapore. Member of the Singapore Financial Dispute Resolution Scheme. Hong Kong branch: 803, 8/F., One Kowloon, No.1 Wang Yuen Street, Kowloon Bay, Hong Kong. Authorised by the Insurance Authority of Hong Kong to conduct long-term insurance business in Hong Kong. Dubai branch: PO Box 215113, Emaar Square, Building 6, Floor 5, Dubai, United Arab Emirates. Registered in the United Arab Emirates with the UAE Insurance Authority as an insurance company. Registration date, 18 April 2007 (Registration No. 76). Registered with the Ministry of Economy as a foreign company to conduct life assurance and funds accumulation operations (Registration No. 2013). Friends Provident International is a registered trademark and trading name of Friends Provident International Limited.