the accountancy partnership

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

Start

Not resident throughout the whole of the previous 3 years and present in the UK <46 days in the current tax year — Yes → **Non-resident**

↓ No

Resident in UK in at least one of previous 3 tax years and present in the UK <16 days in the current tax year — Yes → **Non-resident**

↓ No

Leave UK to work abroad full-time, present in UK <91 days and <31 days spent working in UK — Yes → **Non-resident**

↓ No

Present in UK ≥183 days in the current tax year — Yes → **Resident**

↓ No

All homes are in the UK — Yes → **Resident**

↓ No

Work full-time in the UK — Yes → **Resident**

↓ No

Arriver - someone who has not been UK resident throughout all previous 3 tax years	
UK Resident Family	☐
Substantive UK Employment ≥40 UK days in tax year	☐
Accessible UK Accommodation stayed in ≥1 night	☐
Present ≥91 days in either of previous 2 tax years	☐
TOTAL UK CONNECTIONS	☐

Leaver - someone who has been UK resident throughout all the previous 3 tax years	
UK Resident Family	☐
Substantive UK Employment ≥40 UK days in tax year	☐
Accessible UK Accommodation stayed in ≥1 night	☐
Present ≥91 days in either of previous 2 tax years	☐
Present in UK ≥ any other single country	☐
TOTAL UK CONNECTIONS	☐

	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
45 - 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