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Statutory Residence Test

The Statutory Residence Test (SRT) can provide individuals with welcome certainty in relation to their UK residence status, but it is important not to underestimate the complexity of the rules.

Considered at a high level, the UK Statutory Residence Test is relatively straightforward. There are three main parts, which need to be applied in the following order:

- Automatic overseas tests
- Automatic UK tests
- Sufficient ties tests

Automatic overseas test

There are five tests under this heading: if any one of these is met, an individual will be regarded as not resident in the UK in the tax year. In most circumstances, the three key tests are:

- The individual spends fewer than 16 days in the UK and was UK resident in one or more of the three preceding tax years.
- The individual spends fewer than 46 days in the UK and was not UK resident in any of the three preceding tax years.
- The individual works sufficient hours overseas (broadly equivalent to working full-time overseas), with only limited visits to and workdays in the UK.

The remaining two tests cover the position where an individual dies during the year, and are not considered further here.

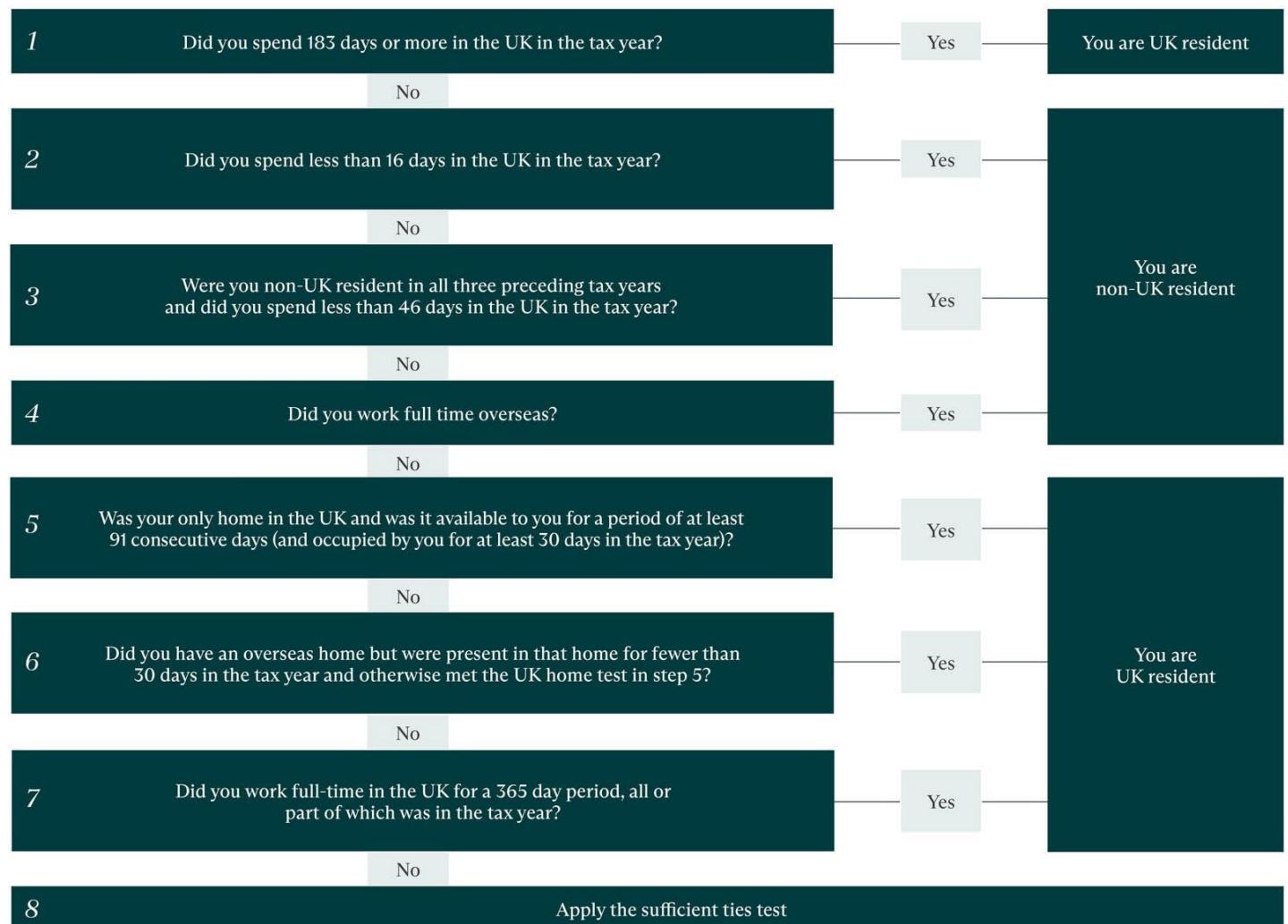
Automatic UK test

If an individual does not meet any of the automatic overseas tests, then the four automatic UK tests must be considered. As the name suggests, if any one of these tests is met, the individual will be regarded as UK resident for the tax year:

1. The individual spends at least 183 days in the UK in the tax year (in practice, this is the very first test to consider, as meeting it means that it is impossible to meet any of the automatic overseas tests).
2. The individual has a home in the UK which is available for a period of 91 consecutive days or more (at least 30 of which must fall within the tax year), and that home is actually used for at least 30 days in the tax year and they either have no overseas home(s), or, if they do, they spend fewer than 30 days in any overseas home in the tax year (the '30 day test').
3. The individual works full-time in the UK for any 365-day period, part of which falls in the tax year (with no significant breaks and subject to various conditions).

Test four again concerns the position where the individual dies in the year, and is not considered further here.

The automatic tests in summary



The chart above is for guidance only and advice should be taken before relying on this

Sufficient ties test

If the above two tests do not provide a conclusive answer, then the sufficient ties test is used to determine residence status. This test requires a taxpayer to consider the number of ties they have with the UK, their UK residence status in the previous three years and the number of days they spend in the UK.

There are a total of five ties, as follows:

Family tie

Applies if spouse, civil partner, cohabiting partner or minor child is UK resident. Exemption for minor children who are UK resident only because they are in full-time education and who spend limited amounts of time in the UK outside of term time.

Accommodation tie

Applies if there is accommodation available in the UK for a continuous period of at least 91 days in the year and the individual spends at least one night in that accommodation. Accommodation at the home of a close relative can be ignored if the individual spends fewer than 16 nights there per UK tax year.

Work tie

Applies if the individual works in the UK for more than three hours a day on at least 40 days in the tax year. HM Revenue & Custom's (HMRC's) suggested definition of work here is broad and includes time spent travelling and training.

90-day tie

Applies if the individual spent more than 90 days in the UK in at least one of the previous two tax years.

Country tie

Only applicable to individuals who were UK resident in one of the previous three tax years. This tie applies where the UK is the country in which the greatest number of days has been spent in the tax year.

With regards to counting UK days:

- A day is generally counted as a 'UK day' when an individual is present in the UK at midnight. This is subject to certain exceptions (including when individuals are transiting through the UK).
- Days of departure will not generally be included in the

UK day count for the SRT, unless the deeming rule below applies.

There is also a deeming rule which applies where an individual:

- Was UK resident in one of the previous three tax years; and
- Has at least three UK ties for the current tax year.

The 'deeming rule' applies to restrict the number of departure days that can be excluded, to a maximum of 30.

Not UK resident in any of the three preceding tax years

Number of days in UK in a tax year	0 or 1 UK ties	2 UK ties	3 UK ties	4 UK ties
<16 days	NR	NR	NR	NR
16 to 45	NR	NR	NR	NR
46 to 90	NR	NR	NR	R
91 to 120	NR	NR	R	R
121 to 182	NR	R	R	R
183 days or over	R	R	R	R

UK resident in one or more of the three preceding tax years

Number of days in UK in a tax year	No UK ties	1 UK ties	2 UK ties	3 UK ties	4+ UK ties
<16 days	NR	NR	NR	NR	NR
16 to 45	NR	NR	NR	NR	R
46 to 90	NR	NR	NR	R	R
91 to 120	NR	NR	R	R	R
121 to 182	NR	R	R	R	R
183 days or over	R	R	R	R	R

NR Non-resident R Resident

If UK resident under any of the above tests, consider if split-year treatment applies.

Split year treatment

An individual is, generally speaking, either UK resident for a whole tax year or not. However, where an individual arrives in or leaves the UK part way through a tax year, split year treatment may apply.

Where split year treatment applies, a portion of the year will be designated an 'overseas part', for which the individual will be taxed as a non-UK resident. Detailed conditions apply both to determine whether split year treatment applies and, if so, to determine the length of the relevant periods.

For the purposes of the Foreign Income and Gains (FIG) regime introduced on 6 April 2025, a split year is treated as one of UK tax residence when calculating whether an

individual qualifies for the FIG regime.

Similarly, from 6 April 2025, where the charge to inheritance tax on non-UK situated assets is based on whether a person is a 'long-term resident', split years will be treated as full years of UK tax residence.

Split year treatment also does not apply for the purposes of all income and capital gains tax provisions and therefore care should be taken before relying on it.

Record keeping for the statutory residence test

The complexity of the rules notwithstanding, the UK tax system requires residence status to be self-assessed. It is, therefore, important that individuals maintain records to support their self-assessment, should HMRC ever question their residence status. What constitutes appropriate records will vary from case to case, but could include evidence of travel to and from the UK, records supporting particular working times and locations, and records showing how a particular property has been occupied.

Defining terms used in the Statutory Residence Test

Looking at some of the main concepts around the SRT in a little more detail highlights some of the potential areas of complexity:

UK days: exceptional circumstances

A maximum of 60 days in a particular UK tax year can be excluded from the calculation of UK days, if they are spent here due to 'exceptional circumstances'. Examples could include an inability to travel owing to sudden illness, or to the introduction of restrictions on international travel, for example in relation to Covid-19. Each case must be considered on its facts, and with reference to HMRC's published guidance on the SRT. Accordingly, professional advice should be taken before seeking to rely on the exclusion.

Full-time work in the UK or overseas for the automatic tests

Broadly, an individual is considered to work full-time if they meet the 'sufficient hours test', which generally means that they work 35 hours a week on average over the course of a 365-day period, without any 'significant break'. You can only be deemed to work full-time overseas if you spend fewer than 91 days in the UK and the number of days that you work in the UK for more than three hours is fewer than 31.

Home and accommodation

The concepts of 'home' and 'accommodation' are defined differently for SRT purposes.

For the purposes of a statutory residence test, a 'home' can be a building, part of a building, a vehicle, vessel or structure of any kind. This is a substantive test. However, HMRC guidance states that it must have a sufficient degree of permanence or stability in the context of the individual's arrangements to count as their home.

The term 'accommodation' (for the accommodation tie) is described more broadly than 'home' – it would, for instance, include a holiday home or temporary retreat

Accommodation will be deemed to be available for the purposes of the accommodation tie throughout any gap of fewer than 16 days in the availability of the property. This can catch, for example, an individual returning to a hotel or temporary accommodation.

Applying the Statutory Residence Test in practice

Although the SRT can provide a clear (and straightforward) answer on UK tax residence, the SRT rules are complex and many terms are specifically defined: each individual should, therefore, ensure that they consider the detailed rules in light of their specific circumstances and ensure that they take appropriate professional advice.

This article is intended only as a summary of the relevant rules which are complex and professional advice should be taken before relying on this. It is based on law and HMRC guidance at 27 August 2025.



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