



Sufficient Ties Test

UK resident family	
'Substantive' UK employment + at least 40 UK days in tax year	
Accessible UK accommodation stayed in for at least one night	
Present for at least 91 days in either of the two previous tax years	
Present in UK more than any other country (Leavers only)	
Total ties	

Arrivers (When non-UK resident for all of the previous three tax years)	
Days spent in the UK	Number of UK ties sufficient to establish residence
Fewer than 45	Always non-resident
More than 45 but not more than 90	All four
More than 90 but not more than 120	At least three
More than 120	At least two
183 days or more	Always resident regardless of UK ties

Leavers (When UK-resident at anytime in the previous three tax years)	
Days spent in the UK	Number of UK ties sufficient to establish residence
Fewer than 15 days	Always non-resident
More than 15 but not more than 45	At least four
More than 45 but not more than 90	At least three
More than 90 but not more than 120	At least two
More than 120 but not more than 182	At least one
183 days or more	Always resident regardless of UK ties