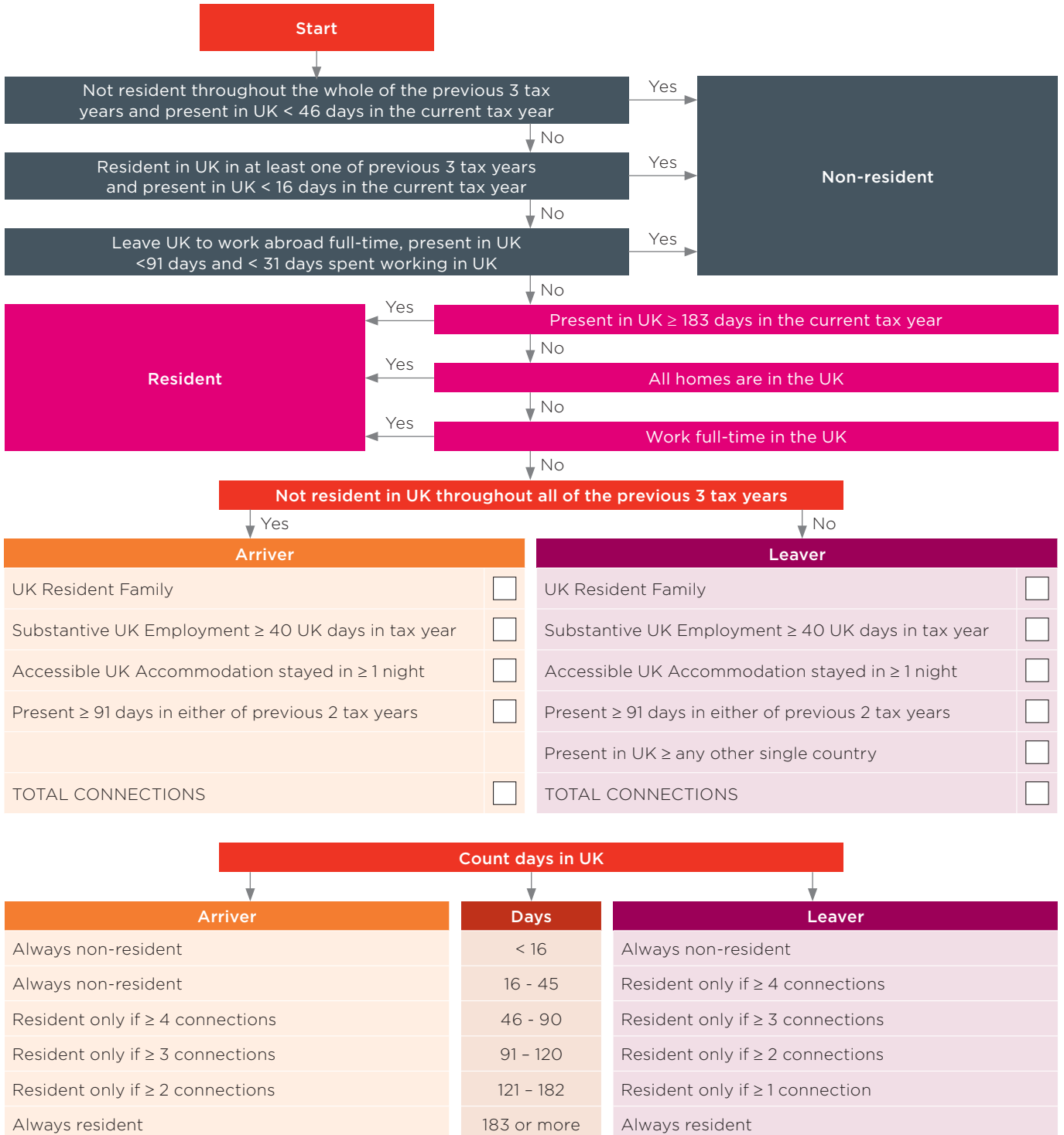


UK statutory residence test flowchart

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



### If non-UK resident in the previous 3 tax years

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

### If UK resident during any of the 3 previous tax years

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

NR = Non-UK Resident

R = UK Resident

#### Important notes

Finally, 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 Her Majesty's Revenue and Customs' (HMRC) practice as at April 2017. You should note however, that we cannot take upon 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.