



UK TIES	Y/N
Family Tie (UK resident spouse, partner or child?)	
Accommodation Tie (UK accommodation available for 91 days and used for at least one night, or at least 16 nights where the accommodation is the home of a close relative, during the tax year?)	
Workday Tie (40 or more days where more than 3 hours a day is worked in the UK?)	
90-day Tie (>90 days spent in the UK in either of previous 2 tax years?)	
Total number of ties	

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Workday Tie (40 or more days where more than 3 hours a day is worked in the UK?)	
90-day Tie (>90 days spent in the UK in either of previous 2 tax years?)	
Country Tie (More midnights spent in the UK than any other country?)	
Total number of ties	



What classifies as 'full-time work' abroad or in the UK?

HMRC have published calculations to determine whether someone works full-time abroad or full-time in the UK.

The full-time working abroad calculation considers the following:

- Days where you worked in the UK for more than 3 hours
- Total hours worked abroad in the relevant period
- Any employment gaps
- Annual, sick and parental leave taken (including embedded days which are non-working days preceded and followed by at least 3 consecutive days of annual, sick or parental leave)

The full-time working in the UK calculation considers the following:

- Days where you worked abroad for more than 3 hours
- Total hours worked in the UK in the relevant period
- Any employment gaps
- Annual, sick and parental leave taken (including embedded days which are non-working days preceded and followed by at least 3 consecutive days of annual, sick or parental leave)

In essence, if you work more than 35 hours a week in a country and work solely in that country (with no business days elsewhere) then you should meet the requirement of working full-time in that country.

However due to the complexity of the calculations it is advised

What constitutes an 'accommodation tie' for the purposes of the sufficient ties test?

You will have an accommodation tie in the UK if you have a place to live in the UK which is available to you for a continuous period of 91 days or more during the tax year (disregard any break of 16 days or less) provided you spend at least one night there in the relevant tax year. If the available accommodation is the home of a close relative then you will need to have spent at least 16 nights there to qualify as having an accommodation tie.

A close relative is defined as a parent, grandparent, brother, sister, child or grandchild aged 18 or over. Also includes any of the pre-mentioned relatives related through half-blood, marriage or civil partnerships as well as adopted children.

What constitutes a 'family tie' for the purposes of the sufficient ties test?

If you have a UK resident spouse, civil partner, or common law equivalent you will be deemed to have a family tie unless you are separated.

You will also have a family tie if you have a child under the age of 18 and spend 61 days or more in the relevant tax year with your child in the UK. For this purpose you will be treated as spending a day with your child if you spend all or part of the day together.

However, you will not be considered to have a family tie if your child is in full time education in the UK, provided that they would be considered non-resident if the time they spent in full-time education was disregarded and if they spend less than 21 days in the UK outside of term time.

Are you an international transport worker and, if so, how does this affect your residency position?

If your employment takes place on board a vehicle, aircraft or ship which makes international journeys (e.g. cabin crew, ferry staff, pilots, lorry drivers) you may be an international transport worker. In order to qualify as an international transport worker, your employment must involve at least 6 cross-border trips during the tax year that either begin or end in the UK and substantially all of your trips must involve the crossing of international boundaries (although each case must be looked at on its own merits, it is likely you will meet this where at least 80% of the journeys made during the course of your employment are cross-border).

International transport workers should not consider whether they work full-time abroad or full-time in the UK for the purposes of the SRT. If you are unable to determine whether you are resident or non-resident via the other automatic UK and overseas tests then you should go straight to the sufficient ties test. For the