



Non conclusive:
 Ties Test applies.
 Need to count number of UK ties and number of days in UK during tax year for inbound or outbound.

Inbound
 (not UK resident for any of the three tax years).

Outbound
 (UK resident in at least one of the three prior tax years).

Days in UK in current tax year	Resident (R)/ Not Resident (NR)
0 - 45	Not resident
46 - 90	<4 ties NR, 4 ties R
91 - 120	<3 ties NR, 3 ties R
121 - 182	<2 ties NR, 2 ties R
> 183	Resident

Days in UK in current tax year	Resident (R)/ Not Resident (NR)
0 - 15	Not resident
16 - 45	<4 ties NR, 4 ties R
46 - 90	<3 ties NR, 3 ties R
91 - 120	<2 ties NR, 2 ties R
121 - 182	<1 tie NR, 1 tie R
< 183	Resident

- Ties:**
- UK residential family (spouse, civil partner, cohabitee or minor child).
 - Accommodation available in UK for 91 days or more in tax year and spend at least one night there.
 - Work (more than three hours) in UK on at least 40 days in the tax year.
 - More than 90 days in UK in either of previous two tax years.
 - More 'midnights' in the UK than in any other country (leaver only).