

U.K. tax residence

Whether you're UK resident usually depends on how many days you spend in the UK in the tax year (6 April to 5 April the following year).

You'll only be resident in the UK if both of the following apply:

you meet one or more of the automatic UK tests or the sufficient ties test you do not meet any of the automatic overseas tests

Otherwise, you'll be non-resident in the UK for tax purposes.



UK TESTS

You may be resident under the automatic UK tests if:

You spent 183 or more days in the UK in the tax year

your only home was in the UK for 91 days or more in a row - and you visited or stayed in it for at least 30 days of the tax year

you worked full-time in the UK for any period of 365 days and at least one day of that period was in the tax year you're checking

As usual, get advice on any specifics