



	Days in UK in current tax year	Resident (R) / Not Resident (NR)
<b>Arriver</b> (not UK resident for any of the three prior tax years)	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
<b>Leaver</b> (UK resident in at least one of the three prior tax years)	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 resident 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 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).