



***UK Ties Include:**

- Family members in the UK (e.g. spouse or children)
- Accommodation (a place to stay which is available to you for a continuous period of 91 days, thus excluding hotels)
- 40+ working days of more than 3 hours per day in the UK
- More than 90 days spent in the UK in at least one of the previous two tax years
- More days spent in the UK than in any other country during the tax year

Disclaimer: No information on this page constitutes advice or a personal recommendation in any way whatsoever and you must not use this flowchart in isolation to determine your UK tax residence status. You must always seek advice when determining your UK residence status.

If you would like to speak to a UK tax specialist, you can do so using our free introduction service at: www.expertsforexpats.com/uktax