

Table of contents

Main titles from Claritax Books.....	iv
About the author	v
Abbreviations.....	viii
Preface to the fourth edition.....	ix
1. Introduction to statutory residence test	
1.1 Historical perspective.....	1
1.2 The statutory test from 6 April 2013	2
2. Overview of the statutory residence test	
2.1 Setting out the SRT	4
2.2 Leavers and arrivers	5
3. When an individual is always non-resident in the UK	
3.1 Introduction.....	7
3.2 Fewer than 16 days spent in the UK.....	7
3.3 Arriver spending fewer than 46 days in the UK.....	8
3.4 “Sufficient” work overseas.....	8
3.5 Taxpayers who die in the tax year	14
3.6 Taxpayers who die in the tax year whilst working overseas	14
4. When an individual is always resident in the UK	
4.1 Introduction.....	16
4.2 183 or more days spent in the UK.....	16
4.3 Only or main home or homes in the UK.....	17
4.4 “Sufficient” work in the UK.....	23
4.5 Taxpayer dies with a home in the UK	29
5. The rule in all other cases	
5.1 Introduction.....	31
5.2 The different tests.....	32
5.3 The UK ties	37
5.4 Family tie	37
5.5 Accommodation tie.....	45
5.6 Work tie.....	51

5.7	90-day tie.....	54
5.8	Country tie	56

6. Defining the key concepts

6.1	Overview.....	59
6.2	Days spent in the UK.....	59
6.3	Home	73
6.4	Work.....	75
6.5	Transportation workers.....	87
6.6	Other defined terms.....	90
6.7	Leavers and arrivers.....	91

7. Split-year treatment

7.1	Introduction	92
7.2	Overview.....	92
7.3	Starting work overseas (“Case 1”)	95
7.4	Partner of individual starting work overseas (“Case 2”).....	103
7.5	Leaving the UK to live abroad (“Case 3”)	107
7.6	Starting to have one’s only home in the UK (“Case 4”).....	112
7.7	Coming to work full-time in the UK (“Case 5”)	119
7.8	Ceasing to work full-time overseas (“Case 6”).....	126
7.9	Partner of someone ceasing to work full-time overseas (“Case 7”).....	127
7.10	Starting to have a home in the UK (“Case 8”)	130
7.11	Two successive split years	132
7.12	Provisions that cater for split-year treatment.....	133

8. Temporary non-residents

8.1	Overview.....	138
8.2	Meaning of “temporarily non-resident”	138
8.3	Meaning of “period of return”	140
8.4	Summary of anti-avoidance provisions	141

9. Abolition of ordinary residence

9.1	Overview.....	143
9.2	Consequences of abolition.....	143
9.3	Replacing work day relief.....	143

10. Transitional matters	
10.1	Introduction..... 145
10.2	Use of the statutory test in relation to earlier years 145
11. Scottish taxpayers	
11.1	Introduction..... 150
11.2	Definition of Scottish taxpayer 150
11.3	Close connection with Scotland..... 151
11.4	More time spent in Scotland than any other part of the UK..... 154
11.5	Scottish parliamentarians..... 156
11.6	Welsh parliamentarians 156
12. Welsh taxpayers	
12.1	Introduction..... 157
12.2	Definition of Welsh taxpayer 157
12.3	Close connection with Wales..... 158
12.4	More time spent in Wales than any other part of the UK..... 161
12.5	Welsh parliamentarians 162
12.6	Scottish parliamentarians..... 163
	Table of legislation..... 165
	Index of cases..... 173
	General index..... 175