

# Statutory Residence Test - Split Year Treatment - LEAVERS

Applies to individuals alive throughout the tax year under consideration

Did you leave the UK to go overseas part way through the current tax year?

YES

Were you UK resident for the previous tax year?

YES

Will you be non-UK resident in the UK in the next tax year?

YES

**Case 1** - Did you leave the UK to take up a full time job overseas, with no significant breaks from work and no more than permitted days present and/or working in UK?

YES

NO

**Case 2** - Did you accompany a spouse, civil partner or cohabitee who left the UK to take up full time work overseas whose circumstances meet the criteria in Case 1?

YES

Before their departure, were you living with you partner in UK either in current or previous tax year and have you moved overseas to live with them?

YES

Have you either disposed of your UK home or, if you have kept it, do you spend most of your time living in your overseas home and spend no more than permitted days in the UK?

YES

NO

**Case 3** - Did you leave the UK to live abroad in the current year and cease to have a home in the UK during the year?

NO

YES

After you ceased to have a UK home, did you have your only home in your destination country, become resident there within 6 months or were you present there at the end of each day for 6 months?

YES

NO

**NO** - Split Year treatment does not apply

**YES - SPLIT YEAR TREATMENT APPLIES**

Although this flowchart should give an accurate answer in most cases, the rules are very complex; and specific advice should be obtained before taking action, or refraining from taking action on the basis of this flowchart.