

## **A simple guide to residence, ordinary residence, and domicile**

The UK tax you pay may depend on whether you're 'resident', 'ordinarily resident' or 'domiciled' in the UK. You can be more than one of these - or none.

This can be a complicated area and if the brief outline below does not apply to you then you should consult the more detailed HMRC guidance here:

[More information on being a resident or ordinarily resident in the UK](#)

### **Resident**

- if you are in the UK for 183 days or more in a tax year, you are resident for that year for tax purposes
- if you come to the UK to live here for two years or more you are resident from the date of arrival
- you are also likely to be UK resident if you come to the UK regularly each year and are in the UK for an average of 91 days or more in a tax year – usually worked out over a maximum of four consecutive tax years
- otherwise, you should consult the guidance linked to above to help you decide if you are resident in the UK

### **Ordinarily resident**

- if you're resident in the UK year after year you will normally be ordinarily resident
- you're ordinarily resident in the UK from the date you arrive if it's clear that you intend to stay for at least three years
- otherwise, you should consult the guidance linked to above to help you decide if you are ordinarily resident in the UK

### **Domiciled**

- Domicile is a general law concept; it refers to the country which is your 'permanent home'. There are a range of factors that can affect where you are domiciled at any point in your life.
- Your domicile status is usually acquired from your father, although you can change it when you become an adult. So if both you and your father were born in the UK, have lived in the UK for all or most of your lives, and do not have strong connections outside the UK then you will be domiciled within the UK.
- Your domicile is only usually relevant if you have income or gains from outside the UK.
- Otherwise you should consult the guidance linked to above.