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Residence and FIG Regime Manual

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RFIG21930 - Statutory Residence Test (SRT): Record keeping: Working hours and location of work done

Where the individual's residence status is determined by the automatic tests relating to working full-time in the UK or overseas, they should keep information and records relating to:

- the split in their working life between the UK and overseas, particularly noting days where they worked (including training, being on stand-by and travelling), for more than 3 hours
- the nature and duration of their work activities – a work diary/calendar or timesheet is likely to indicate this. It might be found to be beneficial to ensure the diary is sufficiently detailed, maybe

reflecting hours worked, and the nature of the work. For example, reviewing and responding to emails, meetings or completing travel claims

- breaks the individual had from working, for example between jobs, and why
- any periods of annual, sick or parenting leave
- time spent visiting dependent children (those under the age of 18), when they are in the UK
- their contracts of employment, and documentation/communications which relate to these, particularly to curtailment or extension of these or other changes to them
- time the individual has had to spend in the UK owing to exceptional circumstances:

- what their circumstances were
- what did they do to mitigate them where that was possible, for example making alternative travel arrangements

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