



### \*Ties:

- UK resident family (spouse, civil partner, cohabitee or minor child)
- Accommodation available in UK for 91 days or more in tax year and spend at least one night there
- Work (more than three hours) in UK on at least 40 days in tax year
- More than 90 days in UK in either of previous two tax years
- More 'midnights' in the UK than in any other country (leaver only)