

**(b) Buraco's links with the country of Canasta:**

- Buraco is domiciled in Canasta.
- Buraco owns a home in the country of Canasta.
- Buraco's only income is in respect of investment properties in Canasta.
- Buraco frequently buys and sells properties in Canasta.

**Buraco's links with the UK:**

- Buraco's ex-wife and their 12-year-old daughter moved to the UK on 1 May 2013.
- Buraco first visited the UK in the tax year 2013/14 but was not UK resident in that year.
- Buraco did not own a house in the UK until he purchased one on 6 April 2014.
- Buraco expects to live in the UK house for between 100 and 150 days in the tax year 2014/15.

**Required:**

(i) Explain why Buraco will not satisfy any of the automatic overseas residence tests for the tax year 2014/15, and, on the assumption that he does not satisfy any of the automatic UK residence tests, explain how his residence status will be determined for that tax year. (7 marks)