

In certain circumstances an individual is automatically not resident in the UK.

Which of the following two Individuals, if either, is automatically not resident in the UK for the tax year 2015—16?

Eric, who has never previously been resident in the UK. In the tax year 2015—16, he was in the UK for 40 days.

Fran, who was resident in the UK for the two tax years prior to the tax year 2015—16. In the tax year 2015—16, she was in the UK for 18 days.

- A Eric only
- B Fran only
- C Both Eric and Fran
- D Neither Eric nor Fran