

Nigel has not previously been resident in the UK, being in the UK for less than 20 days each tax year.

For the tax year 2021—22, he has three ties with the UK.

**What is the maximum number of days which Nigel could spend in the UK during the tax year 2021-22 without being treated as resident in the UK for that year?**

- A 182 days
- B 90 days
- C 45 days
- D 120 days