

Up to and including the tax year 2014-15, Danh was always automatically treated as not resident in the UK, spending fewer than 46 days in the UK each year.

Danh knows that for the tax year 2017-18, he will automatically be treated as resident in the UK, but is unsure of his residence status for the tax years 2015-16 and 2016-17.

For these two tax years, Danh was neither automatically not resident in the UK nor automatically resident.

For both of these tax years, Danh spent 100 days in the UK, with the remainder of each tax year spent in the same overseas country.

Throughout both tax years, Danh had a property in the UK and stayed there on the 100 days that he spent in the UK.

Danh also did substantive work in the UK during both tax years.

He does not have any close family in the UK.

(a) Explain whether Danh was treated as resident or not resident in the UK for each of the tax years 2015-16 and 2016-17. (3 marks)