The statutory residence test: disrupted travel

Personal tax | International Tax

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Parker v HMRC shows how transit travel, flight disruption and supporting evidence can affect statutory residence test day counts and ultimately determine residence status.

Key Points

What is the issue?

Parker v HMRC considered whether four disputed UK days could be disregarded under the statutory residence test because they arose from transit travel and a weather-related flight cancellation.

What does it mean to me?

The tribunal accepted Mr Parker's position, confirming that transit arrangements and

travel disruption can affect UK day counts where the facts support it.

What can I take away?
The decision highlights the importance of good record-keeping. Travel documents, cancellation notices and contemporaneous notes can be crucial in supporting a residence position.

The statutory residence test (SRT) is often viewed as a question of counting days. In practice, however, residence disputes frequently turn on the facts behind those days and the evidence available to support them. In *Parker v HMRC* [2026] UKFTT 652 (TC), the First-tier Tribunal considered whether days spent in the UK due to transit arrangements and travel disruption should count towards an individual's UK presence.

The decision provides useful guidance on the application of the SRT transit rules and exceptional circumstances provisions, while also highlighting the importance of maintaining clear records where residence status may be affected by unexpected events.

The facts

Mr Parker was present in the UK for 100 days during the 2019/20 tax year. To remain non-UK resident, his UK day count needed to fall below 90 days. HMRC accepted that seven days could be disregarded because of Covid-19 restrictions, reducing the count from 100 to 93. The dispute was whether a further four days could also be excluded. Those four days became the central issue in the appeal.

Three of the disputed days concerned Mr Parker's transit through the UK. He argued that those days should not count because the UK was not his final destination. He was passing through Heathrow as part of onward international travel, including a journey from Iraq through Heathrow to Naples, and another through Heathrow on his way to Tokyo.

The fourth disputed day arose from a different set of facts. It related to Mr Parker's return journey from Tokyo, when he was due to continue to Dublin. After he had boarded the onward flight, services at Dublin Airport were disrupted by Storm Jorge and the flight was cancelled. Mr Parker stayed overnight near Heathrow and

travelled to Dublin the following morning.

HMRC did not accept that these four days should be excluded. On the transit days, it argued that Mr Parker was not in transit for SRT purposes because he had booked separate tickets rather than a single through-journey. On the fourth day, HMRC argued that the flight cancellation and overnight stay did not amount to exceptional circumstances.

Mr Parker challenged HMRC's treatment of those days, and the matter proceeded to the tribunal, which had to consider two practical questions:

- Should the three transit days be excluded under the SRT transit rules?
- Could the additional overnight stay caused by Storm Jorge be disregarded as an exceptional circumstance?

The tribunal's decision

The tribunal disagreed with HMRC's restrictive approach. On the transit days, it held that the purpose and continuity of the journey, rather than the use of a single ticket, determined whether the transit exemption applied. Booking separate tickets did not prevent Mr Parker from being in transit, provided his presence in the UK formed part of onward travel.

The tribunal took a similarly practical view of the cancelled Dublin flight. It accepted that Mr Parker was not required to take unreasonable steps to avoid being in the UK at midnight, such as abandoning his tickets or pursuing impractical alternatives after the cancellation. The fact that he had already boarded the onward flight was important. It showed a genuine commitment to leave the UK, rather than a voluntary decision to remain. The overnight stay caused by Storm Jorge was therefore accepted as arising from circumstances outside his control.

The tribunal accepted Mr Parker's position on all four disputed days, reducing his UK day count to 89. That placed him below the relevant residence threshold.

The decision is useful for advisers because it addresses two SRT issues that arise regularly in practice: whether the transit exemption applies when separate tickets are used; and whether an unplanned overnight stay due to adverse weather constitutes exceptional circumstances.

Why the case matters

Its wider importance lies in the tribunal's approach to the evidence. SRT disputes are often decided not only by the technical rules, but by whether the taxpayer can prove what happened. In *Parker*, the tribunal was prepared to take a practical view of disrupted international travel, but only because the facts were clear, the sequence of events was credible, and the documents supported Mr Parker's account.

Although Mr Parker primarily worked overseas, he still had to defend his residence status due to travel disruptions caused by adverse weather, an event that may have appeared routine at the time. Small day-count differences can have significant consequences, and advisers should not assume that HMRC will ignore a borderline case simply because the circumstances appear ordinary or unavoidable.

Evidence and record-keeping

For that reason, advisers should remind clients that supporting documentation is essential. Boarding passes, hotel receipts, cancellation emails, booking confirmations and itineraries can all become critical evidence. Modern travel can make this more difficult. Airlines may automatically rebook passengers, boarding passes may disappear from mobile apps, and records may be spread across emails, booking platforms and airline accounts. By the time HMRC opens an enquiry, some of that material may no longer be easy to obtain.

A practical step is to encourage clients to keep a residence file from the start of each tax year. That file should include travel records and brief notes explaining any unexpected stays in the UK. A short note made at the time can be far more persuasive than a detailed explanation prepared years later. In close residence cases, the strongest argument may not be a complex technical submission, but a clear chronological account supported by the available evidence.

Clients should also be warned against relying on only one or two spare days. That leaves almost no margin for sudden issues such as illness, strikes, adverse weather or family emergencies. Where residence status is important, the aim is not simply to calculate the day count, but to manage the risk that the day count may change.

Applying *Parker* with caution

At the same time, the decision should be applied with caution. *Parker* does not mean that every cancelled flight, weather delay or overnight stay will be disregarded. Nor does it mean that separate tickets will always satisfy the transit rules. The outcome depended on the particular facts, the journey's purpose and continuity, and the evidence available.

For employers with internationally mobile staff, the case also has practical significance. Travel policies should take SRT exposure into account, particularly where employees or directors regularly pass through the UK. Employers may need to support better record-keeping, especially when business travel is arranged through corporate booking systems and the individual does not personally hold all relevant documentation.

Technology can help, but it should not replace judgement. Travel apps, shared folders and digital calendars can make it easier to preserve evidence, but advisers still need to ensure that the records tell a coherent story. A collection of receipts and screenshots is useful only if it helps explain why the taxpayer was in the UK and whether the statutory conditions were met.

Lessons for advisers

Parker also highlights an important point about residence advice. The SRT is often discussed in terms of arithmetic, but disputes frequently turn on behaviour and evidence.

A client may understand the importance of managing their day count, without appreciating how easily routine travel decisions can affect the analysis. A flight booked through the UK, a late connection, an overnight airport hotel or a decision to wait for the next available service may seem like ordinary travel administration. In a SRT enquiry, however, those same details can become the facts on which the case turns.

For that reason, advisers should be cautious about giving reassurance before the facts have been tested against the evidence. Clients often describe disrupted travel in simple terms: the flight was cancelled, the weather was bad or the airline changed the booking. Those points may be relevant, but they do not answer the key

questions. What exactly happened? What options were available? Why did the client act as they did? A contemporaneous file note can be as important as the technical analysis itself.

There is also a communication point. Clients who are close to the residence limits should understand from the outset that they may later be asked to explain their movements. Residence disputes are often decided by ordinary documents rather than complex legal arguments. The challenge is not simply to calculate a day count, but to ensure that the supporting facts can still be demonstrated years later.

For advisers, the final lesson from *Parker* is the need to combine technical analysis with factual discipline. The SRT provides the framework, but the outcome often depends on the quality of the story that the evidence can tell.

Where that story is clear and supported by documents, the taxpayer is in a stronger position. Where it is incomplete, even a sympathetic set of facts may be difficult to defend. *Parker* is therefore not simply a case about four disputed days. It is a reminder that, in residence work, the facts must be handled with as much care as the legislation itself.

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