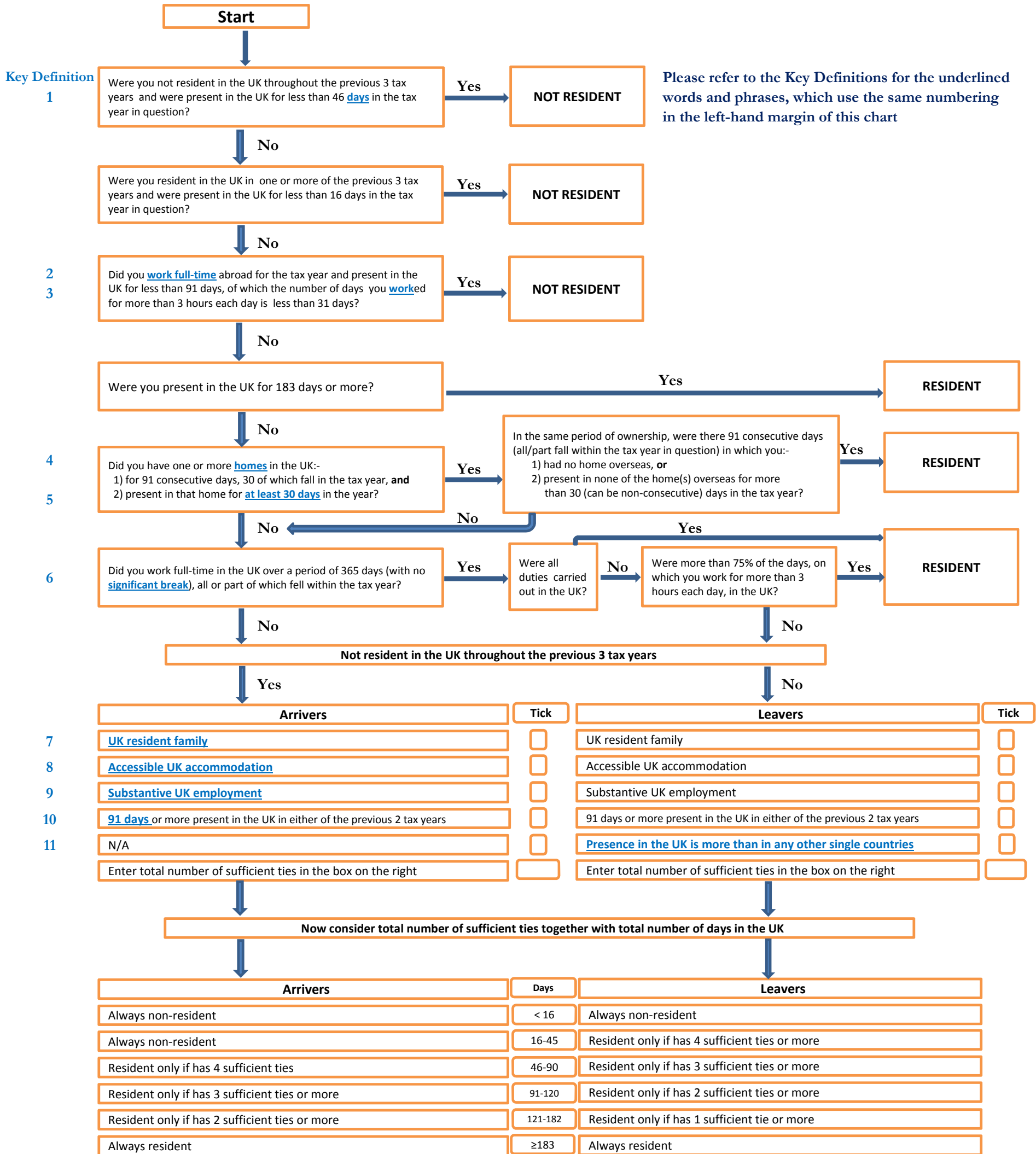


## Statutory Residence Test Flowchart



**NOTE** The flowchart is best used in conjunction with the Key Definitions for the terms used in the chart. It is always recommended that you consult your adviser, if you consider your circumstances as not straightforward or are uncertain about any part of the chart or any of the key definitions.

## Tax Impact of UK Residence Matrix

Residence & Domicile Status of Individuals		Income Tax		Capital Gains Tax		Inheritance Tax	
		UK Source	Foreign Source	UK Source	Foreign Source	UK Source	Foreign Source
Domiciled	Resident	Taxed as arises	Taxed as arises	Taxed as arises	Taxed as arises	Taxable	Taxable
	Non-Resident	Taxed as arises	* Not taxable	* Not taxable	Not taxable	Taxable	Taxable
Non-Domiciled (Remittance Basis Users)	Resident	Taxed as arises	Taxed if remitted	Taxed as arises	Taxed if remitted	Taxable	Not taxable
	Non-Resident	Taxed as arises	* Not taxable	* Not taxable	Not taxable	Taxable	Not taxable

\* Subject to Temporary Non-Residence rules

### Disclaimer

- The Flowchart and Key Definitions are provided for information only and should not be relied upon as legal or tax advice. Whilst every care has been taken in its preparation, Lutea Consultancy Limited accepts no responsibility for any loss which may result from reliance on any of the information provided. Specific advice should always be taken on the individual circumstances of any situation.
- Special rules may apply if you arrive in, or leave, the UK, part way through the tax year, or if you return to the UK having been resident overseas for less than five years. Specialist advice should always be taken in those circumstances.