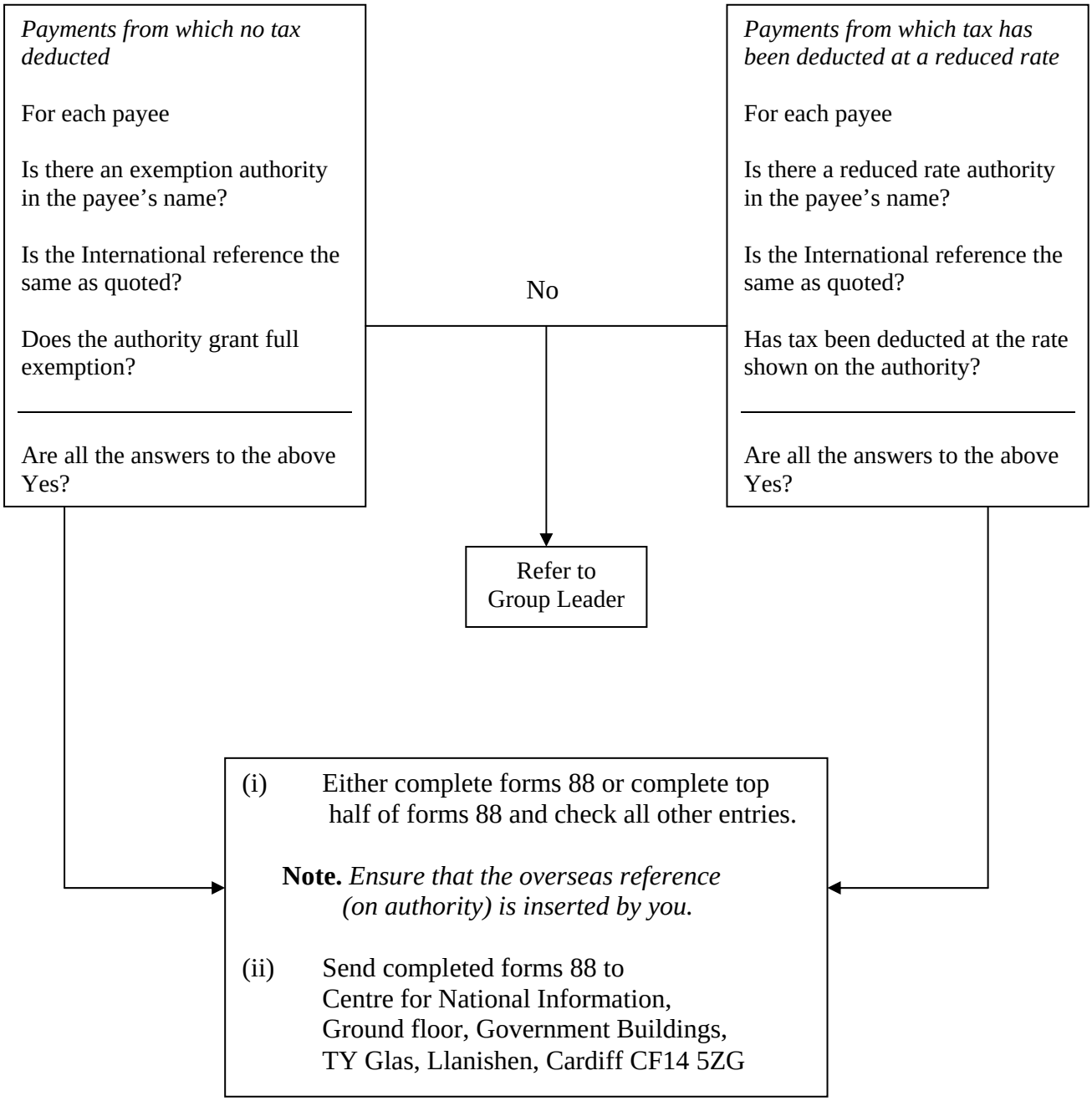
Flowchart


Payments from which no tax deducted
For each payee
Is there an exemption authority in the payee's name?
Is the International reference the same as quoted?
Does the authority grant full exemption?
Are all the answers to the above Yes?
No
Payments from which tax has been deducted at a reduced rate
For each payee
Is there a reduced rate authority in the payee's name?
Is the International reference the same as quoted?
Has tax been deducted at the rate shown on the authority?
Are all the answers to the above Yes?
Refer to Group Leader
(i) Either complete forms 88 or complete top half of forms 88 and check all other entries.
Note. *Ensure that the overseas reference (on authority) is inserted by you.*
(ii) Send completed forms 88 to Centre for National Information, Ground floor, Government Buildings, TY Glas, Llanishen, Cardiff CF14 5ZG