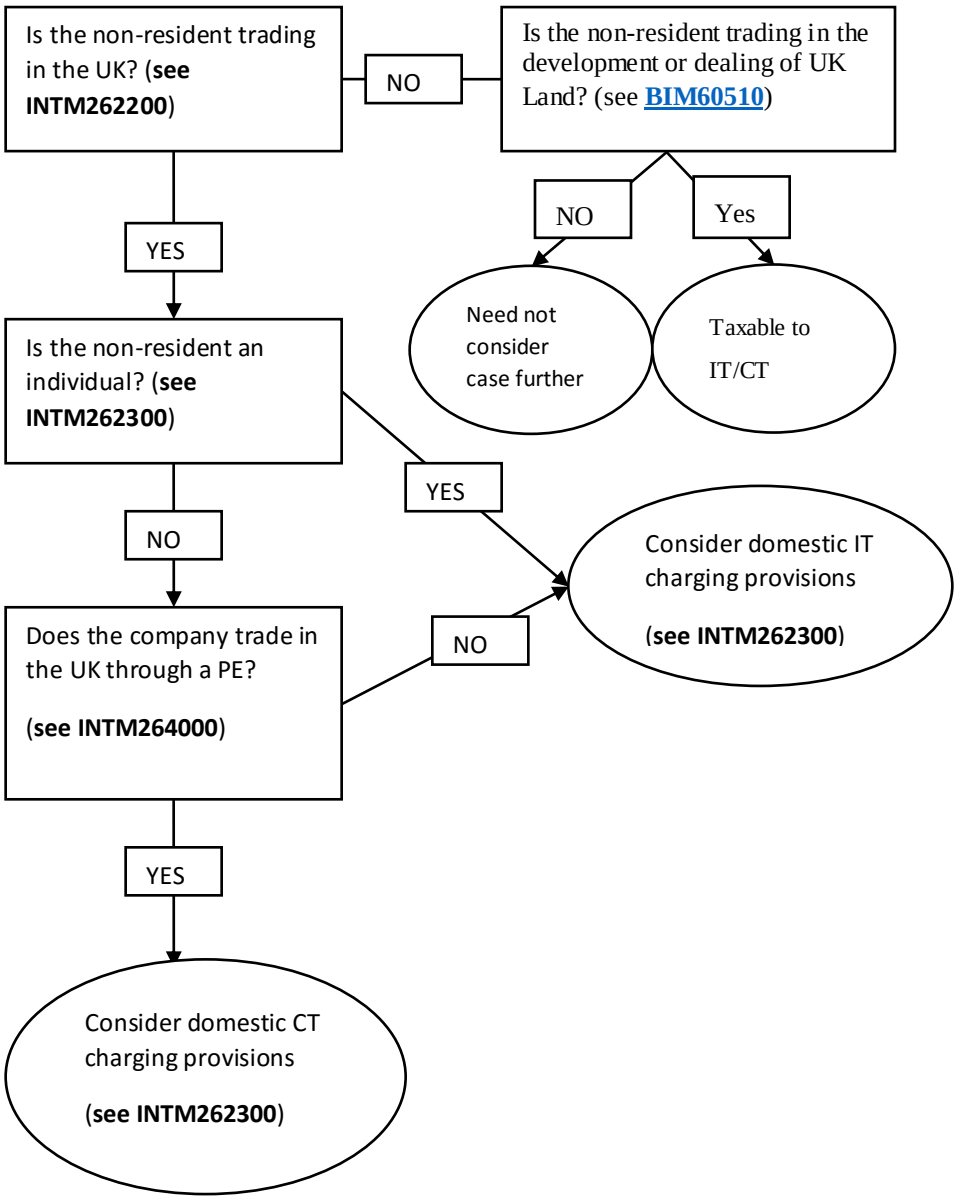
Is the non-resident trading in the UK? (see INTM262200)
NO
Is the non-resident trading in the development or dealing of UK Land? (see BIM60510)
NO
Yes
Need not consider case further
Taxable to IT/CT
YES
Is the non-resident an individual? (see INTM262300)
YES
Consider domestic IT charging provisions (see INTM262300)
NO
Does the company trade in the UK through a PE? (see INTM264000)
NO
YES
Consider domestic CT charging provisions (see INTM262300)