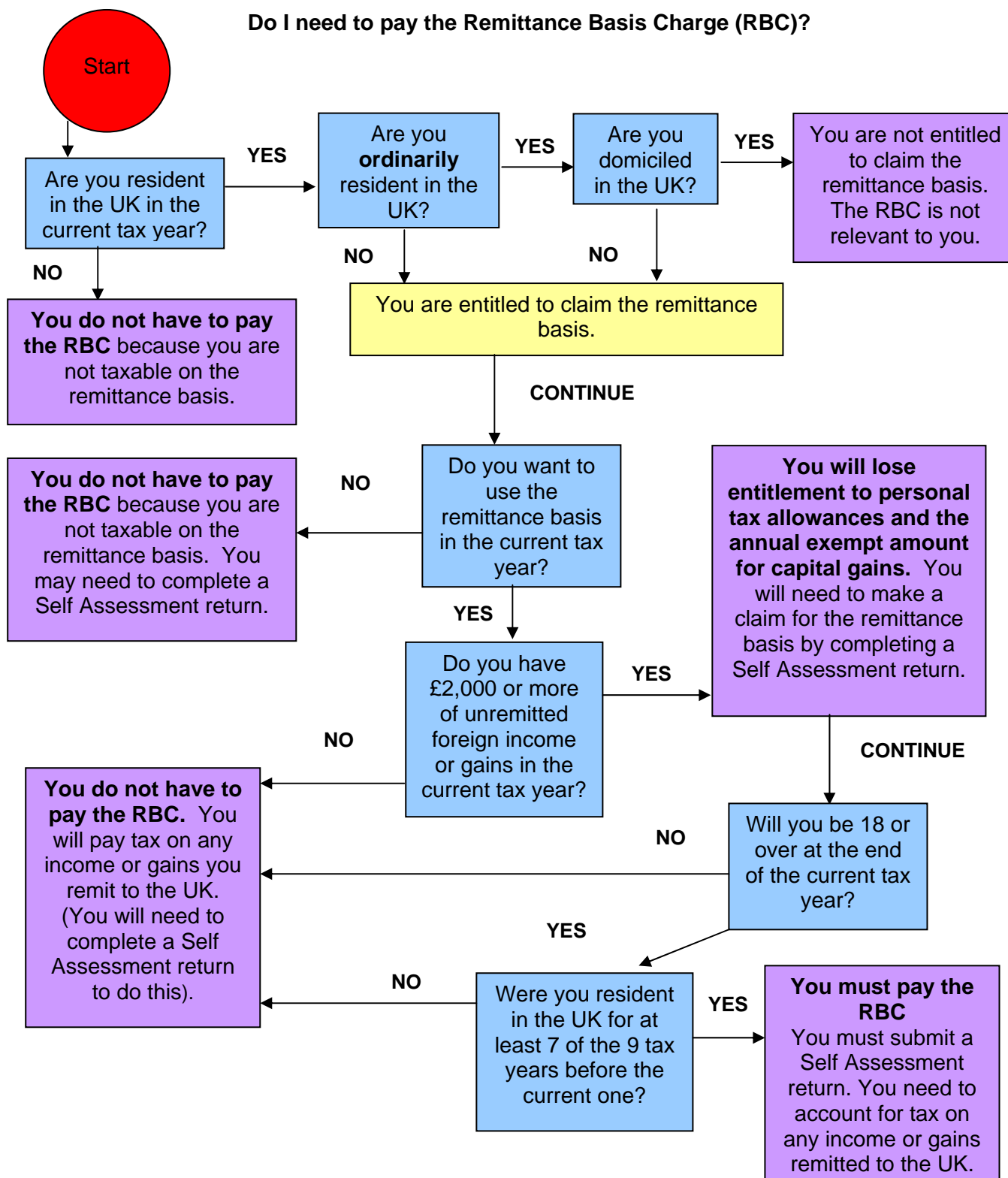


Do I need to pay the Remittance Basis Charge (RBC)?



Note: The flowchart is a broad guide to help you decide if you need to pay the RBC. You have a choice each year about whether to claim the remittance basis. If, in a particular year, it would be more beneficial for you to pay tax on your worldwide income and gains than to pay the RBC, you may choose not to claim the remittance basis.