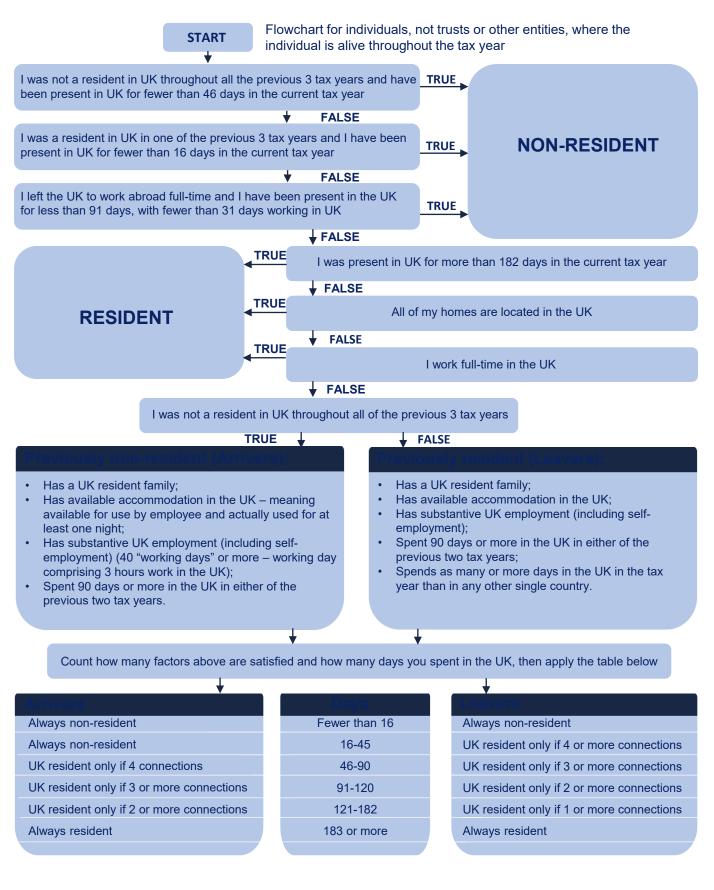


## Gravita Statutory Residence Test Flowchart

Based on Finance Act 2013



This document is for guidance only, please contact a member of the Gravita Tax team with any enquiries.

