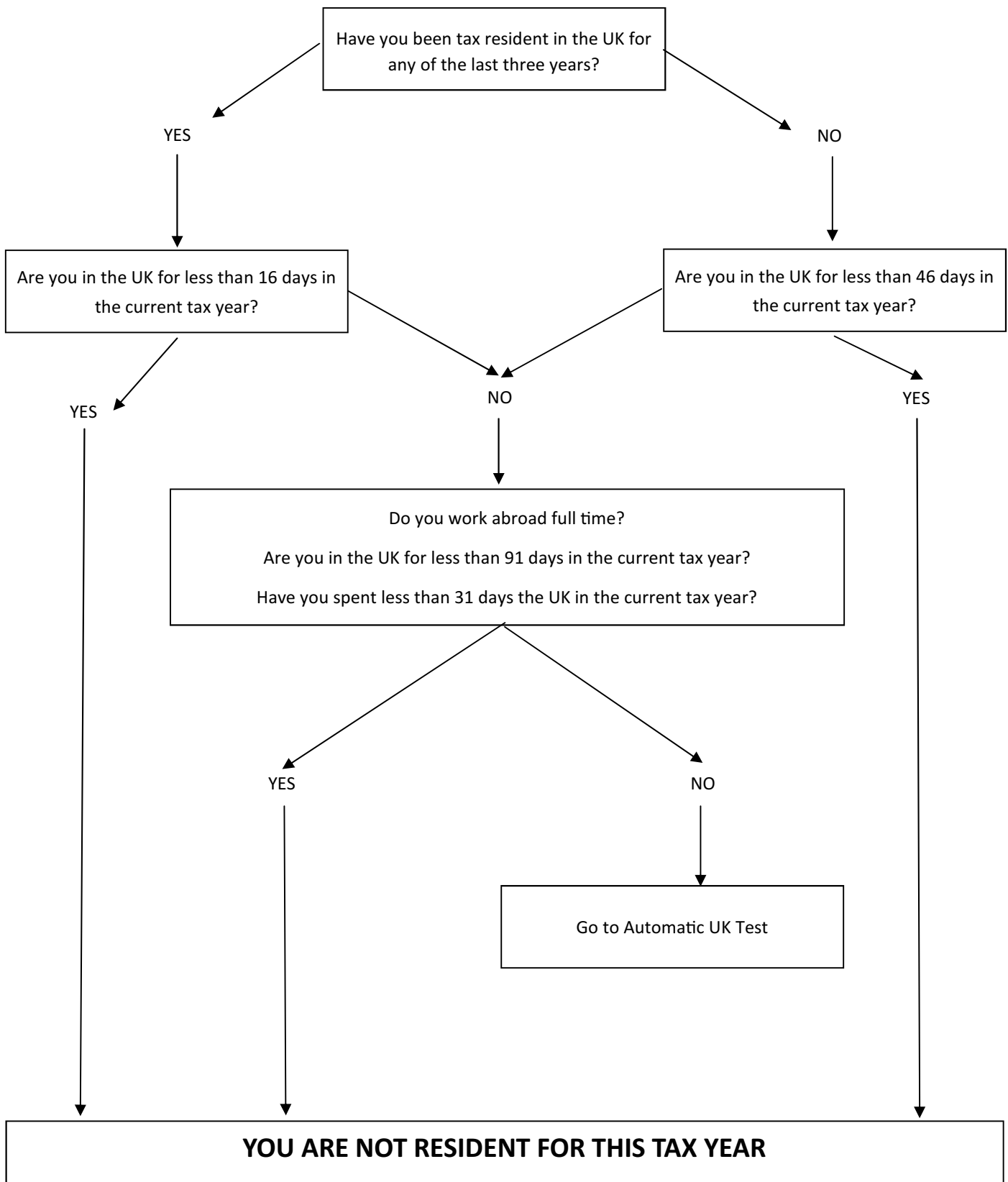


AUTOMATIC OVERSEAS TEST



Produced by **Syzygy Missions Support Network**

This simplified chart is for guidance only and the Statutory Residence Test should be consulted before making any decisions involving residence.

See <http://www.hmrc.gov.uk/budget-updates/11dec12/stat-res-test-note.pdf> for more information.