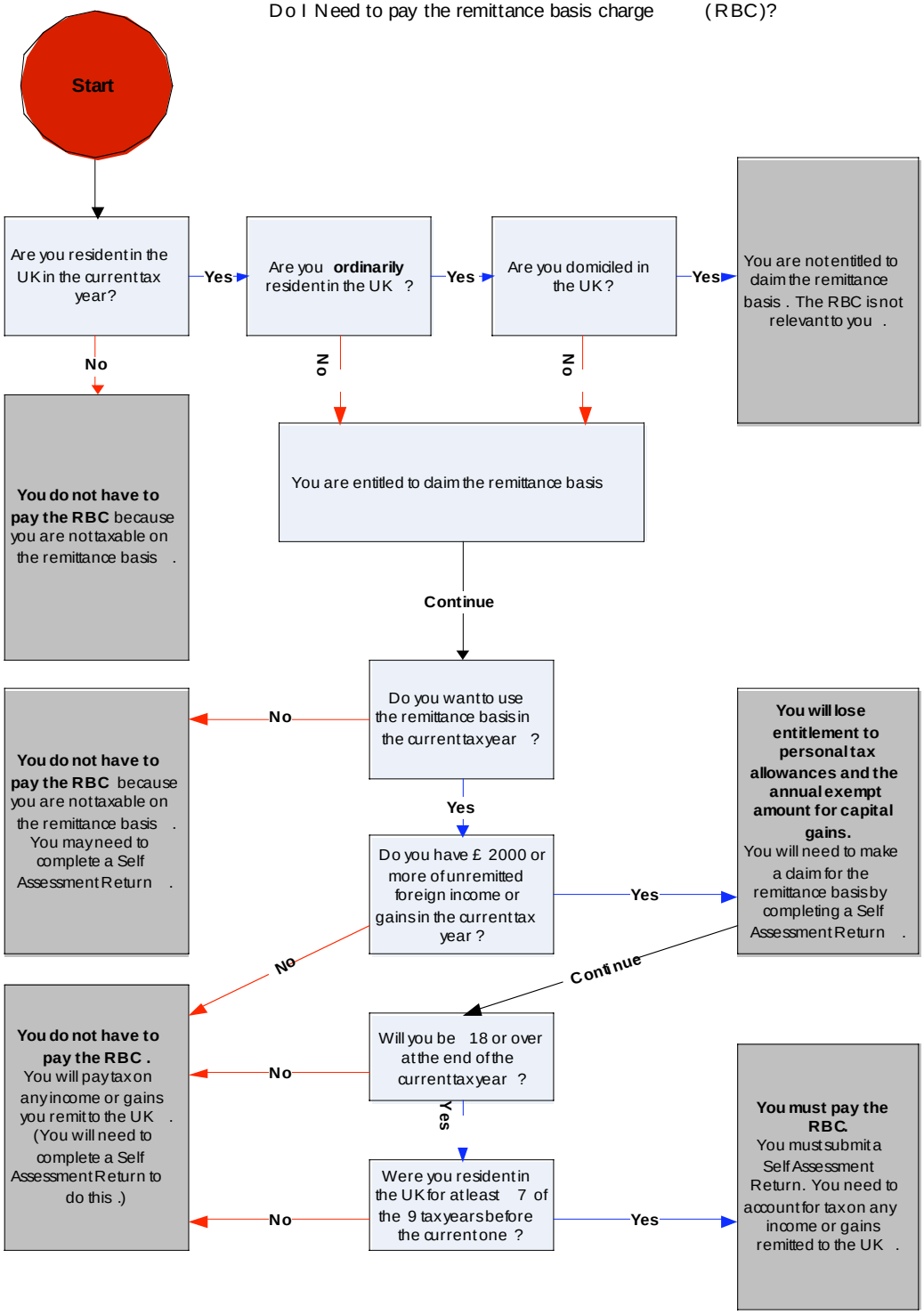
Appendix 2

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 Remittance Basis Charge . You have a choice each year 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 .