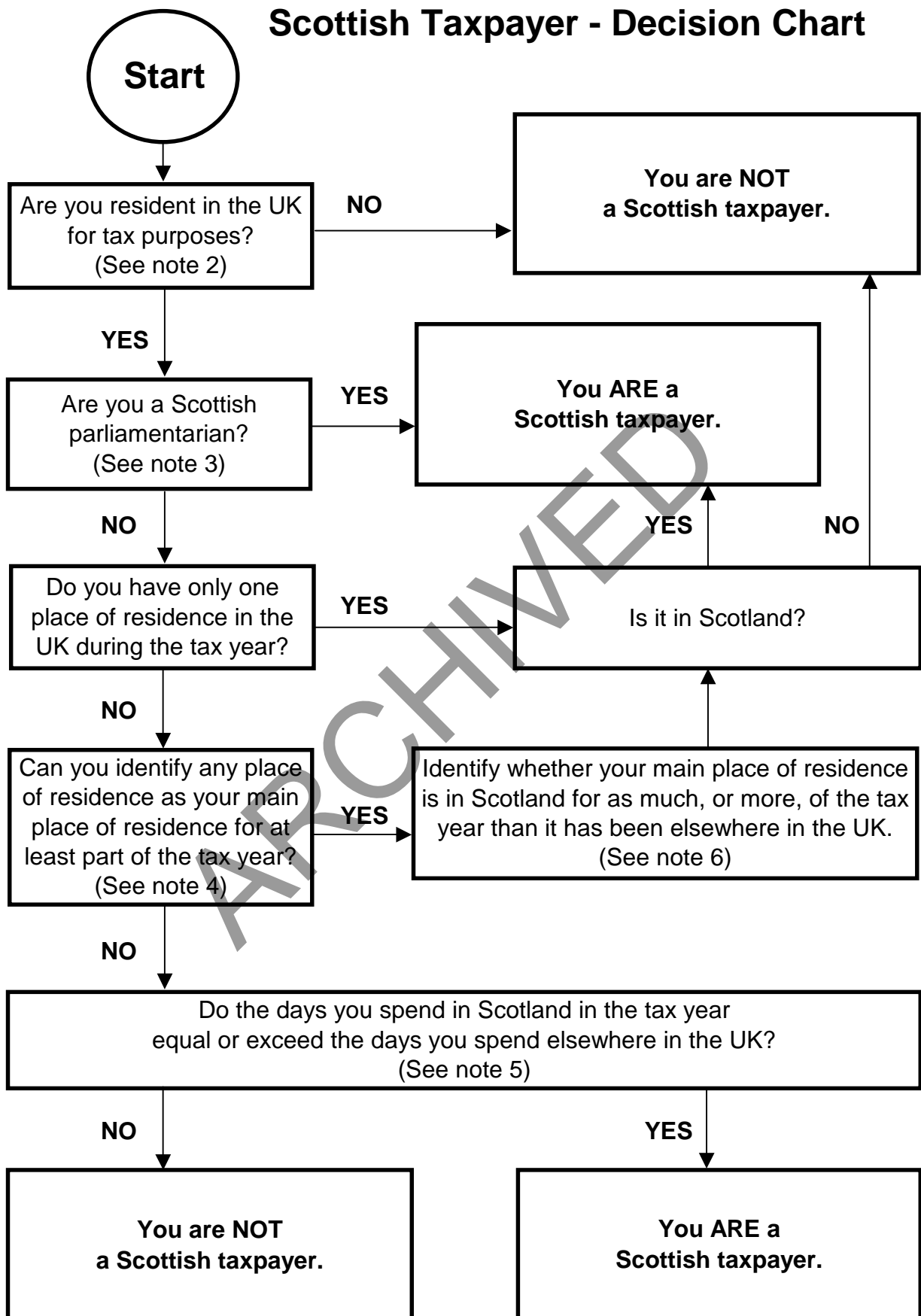


## Scottish Taxpayer - Decision Chart



## Notes to Scottish taxpayer decision chart

1	The status of Scottish taxpayer is decided by your circumstances in a tax year and applies for the whole of the tax year.
2	"Resident in the UK for tax purposes" has its general meaning. There is no special definition for Scotland.
3	"Scottish Parliamentarian" means a member of the UK Parliament for a constituency in Scotland, a member of the European Parliament for Scotland, or a member of the Scottish Parliament.
4	You can have only one <b>main</b> place of residence at a time, but you may have more than one during the course of a tax year. For somewhere to be your main place of residence, you must live there at some point during the tax year.
5	When counting days for these purposes, what matters is where you are at midnight at the end of the day. When counting days for these purposes, ignore any days spent outside of the UK or simply passing through the UK while making an international journey.
6	If you have had two (or more) main places of residence in Scotland or elsewhere in the UK, you need to compare the total time your main place of residence was in Scotland with the total time your main place of residence was elsewhere in the UK.