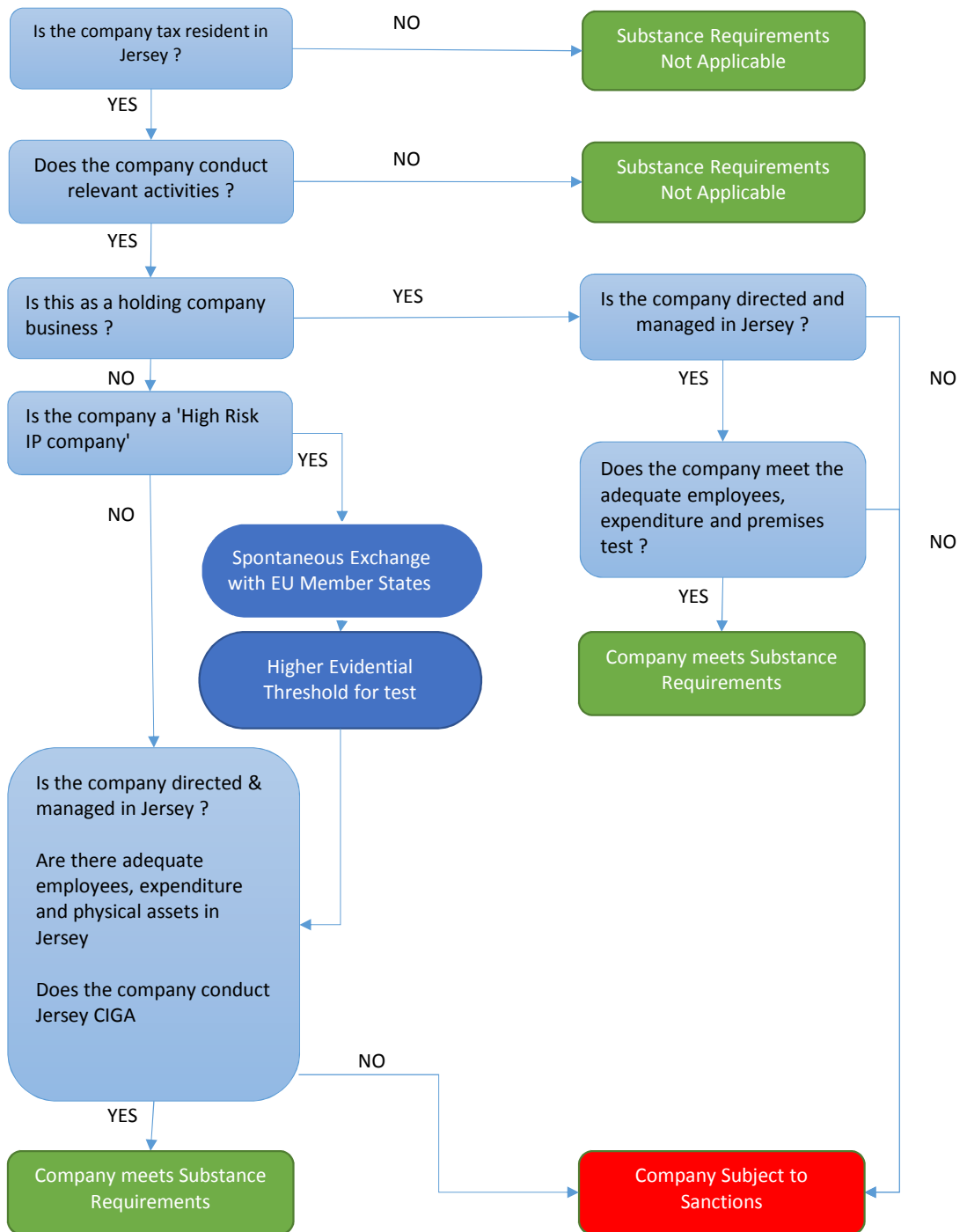


Substance Requirements Flowchart



This flowchart, issued by the Jersey Taxes Office, is intended to provide a high level illustration of the draft legislation. It should be read in conjunction with the draft legislation and the Key Aspects Document.