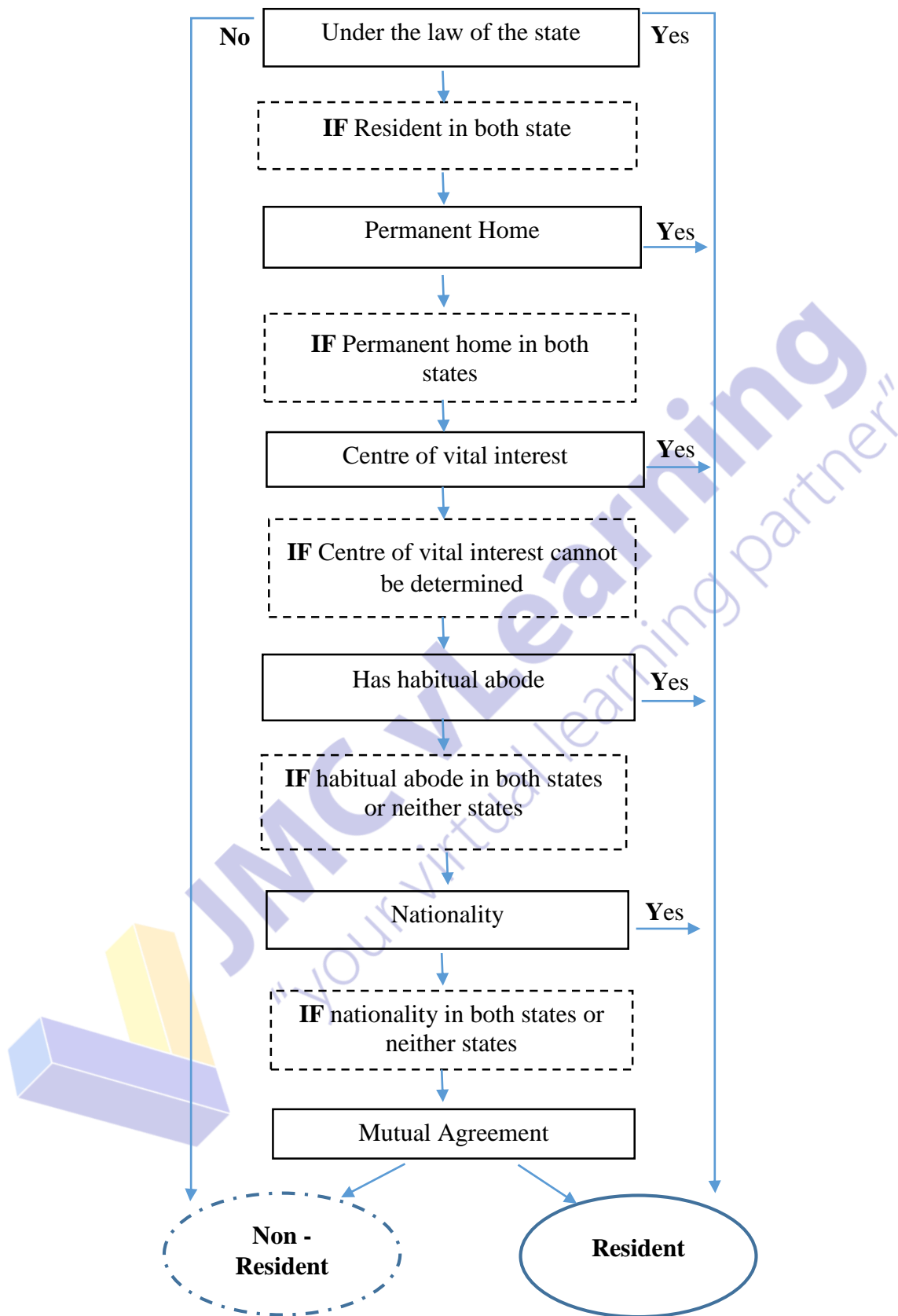


Resolution of Dual Residency - Individual (tie breaker rule)



Resolution of Dual Residency – Juridical person

Place where the effective management: - Jurisdiction where highest level of recurring management decisions are taken

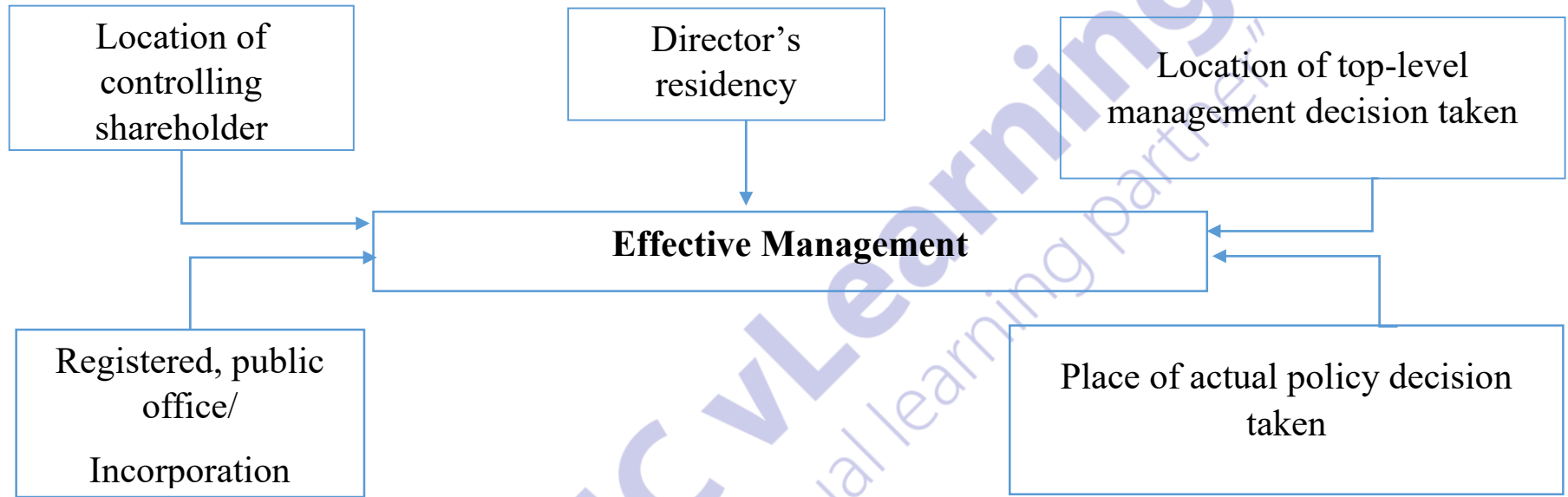
Mere administrative decision or operational decision may not be materialized. It is the place where actual policy decisions are taken but not the place where such decision are announced.

Factors to be collaborated.

1. The Centre of top-level management located
2. Actual place of the business operation conducted
3. Legal factors – Place of incorporation, Location of registered office/main office
4. Place where the Controlling shareholders take key management and commercial decisions
5. Place where the majority of directors reside



Resolution of Dual Residency – Juridical person



Prabath Weerasinghe - ACA, MAAT, BB Mgt (HRM) SP, ACMA, ATII, MBA in Taxation (PIM SJP)

