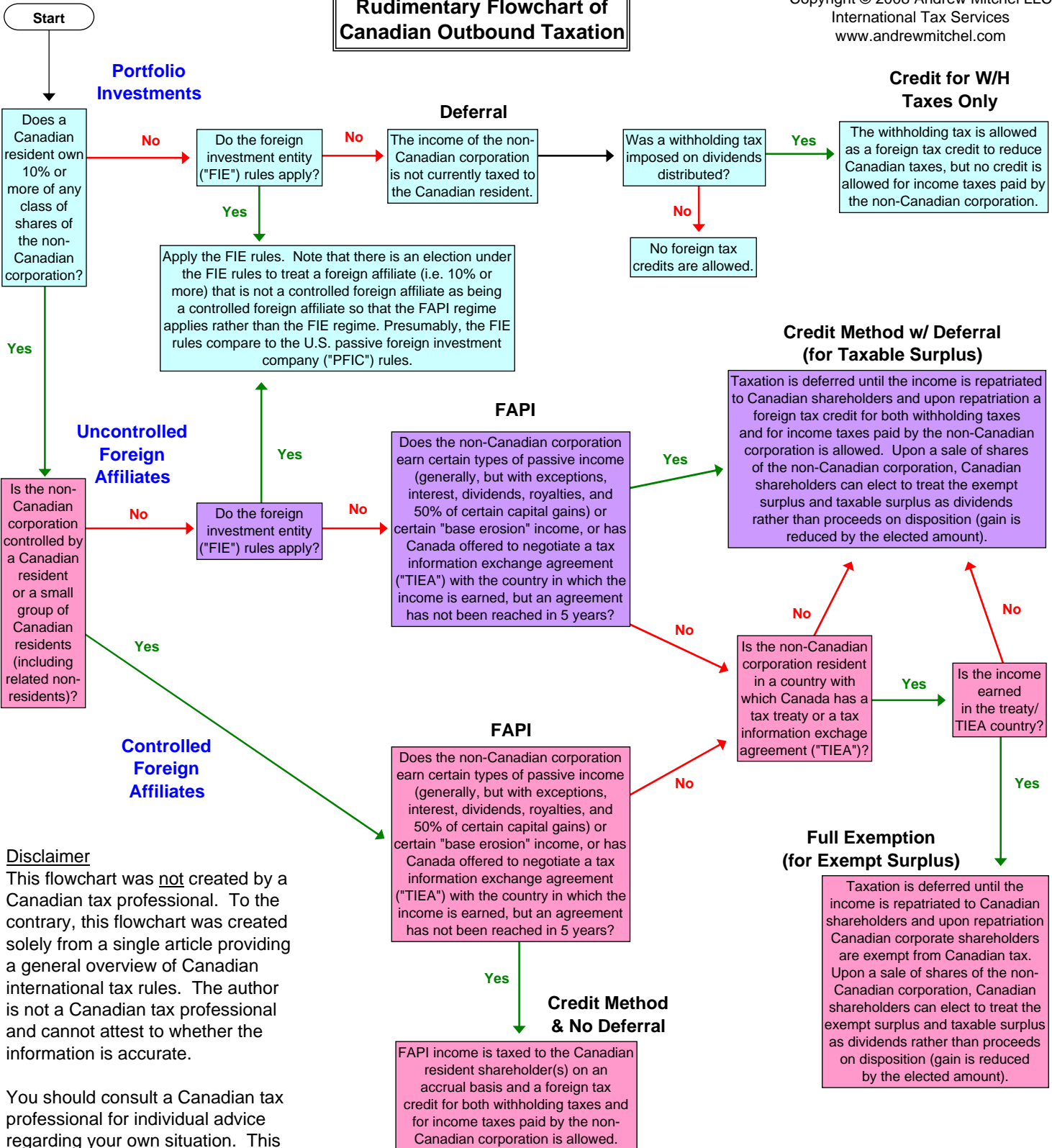


Rudimentary Flowchart of Canadian Outbound Taxation



Disclaimer
This flowchart was not created by a Canadian tax professional. To the contrary, this flowchart was created solely from a single article providing a general overview of Canadian international tax rules. The author is not a Canadian tax professional and cannot attest to whether the information is accurate.

You should consult a Canadian tax professional for individual advice regarding your own situation. This flowchart is not updated for changes in the tax laws and should not be relied upon for any purpose whatsoever.