Flow Chart for the Cyprus "Domicile / Non-Domicile" Status Test

Have you been a Cyprus tax resident for 17 out of the last 20 years before the current tax year?

YES

NO

Do you have your domicile of origin in Cyprus?

NO

YES

Have you been a <u>non</u> Cyprus tax resident for the period 1995 – 2014?

YES

NO

Do you have your domicile of choice outside Cyprus?

NO

YES

Have you been a <u>non</u> Cyprus tax resident for any period for at least 20 consecutive years?

YES

NO

NON-DOMICILE

DOMICILE