

## Expatriate tax services

Businesses looking to expand or operate overseas face many challenges. With our support, expatriate tax issues needn't be one of them. We help you meet the compliance challenge while maximising tax-saving opportunities.

International tax rules are not always joined-up and constantly changing regulation means managing the process tougher. Whether you are located overseas and assigning senior staff to the UK, or a UK company with ambitions to explore overseas markets, we can help you navigate complex tax rules and regulations.

Tax liabilities can sometimes arise both at home and overseas, for both company and employee. Social security regulations can also be complex to navigate. Without specialist knowledge and experience it is easy to overlook reporting or a tax obligation and risk a fine or other penalty. It is also easy to miss an opportunity to reduce payroll and tax costs.

### Many questions arise

Queries we often encounter from clients include:

- Which payroll will I pay my employee from?
- Is there an obligation to report earnings and withhold tax and social security contributions and in which country?
- I do not already have a permanent establishment in that country will the activities of the employee concerned impact on this?
- How do home and host country rules interact? Is there a risk of double taxation?
- How are benefits and travel expenses treated?

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At Moore Stephens we offer a range of professional, cost-effective services to help you answer these questions and address the challenges you face. Our services include:

### Employer tax compliance

- Cross-border payroll issues.
- Modified payroll schemes.
- Short-term business visitor issues / visitor tracking and compliance.
- International payroll co-ordination through the Moore Stephens International network.
- Apportionment of share/share option gains and local reporting and cross-border pension planning.

### Social security and national insurance

- Consideration of Reciprocal Agreements and Certificates of Coverage.
- Reporting and concessions under domestic legislation.

### Assignment planning

- Tax equalisation / protection.
- Assignment policy design.
- Assignment letters.
- Assignment cost calculations, planning and budgeting.
- Social security and national insurance planning.
- Avoidance of double payroll withholding.

### Employee and director tax compliance

- Completion of tax returns.
- Arrival and exit consultations for assignees.
- Income tax planning.
- Non-resident directors advice and compliance.
- UK statutory residence advice.
- Tax treaty planning and reporting.

### **Tried and tested support**

Our Moore Stephens team has extensive experience of advising businesses for many years on all their employee tax challenges. Through the Moore Stephens International network we can draw on local expertise around the world. This includes issues that arise when developing operations overseas – whether outside the UK or when entering the UK from other jurisdictions.

We regularly advise on tax, payroll compliance, social security and other related issues, providing reassurance to our clients that they are not only complying with relevant regulations, but also running their operations efficiently.

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