



## Residence advice

ETC Tax have extensive experience advising individuals on their UK residence position, both when arriving in the UK from overseas, or leaving the UK. This might be for a fixed period, for example when working on an assignment or secondment, or a more permanent move. Understanding your client's residence position is the first step in ensuring that they will be able to move forward with the correct tax footing, so it is essential to seek specialist advice.

## Domicile advice

ETC Tax have significant experience in undertaking domicile reviews and advising on an individual's domicile status. We can also advise you on situations where UK tax law may treat your client as being 'deemed UK domiciled'.

Understanding your client's domicile status is particularly important where you are working with overseas individuals who have significant wealth overseas, and who become UK resident; or for clients who, having previously been UK domiciled, have left the UK to reside permanently or indefinitely overseas.

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## UK resident non-domiciles (including the remittance basis)

ETC have significant experience of advising non-UK domiciled individuals on all aspects of UK taxation. For example, those of your clients who are non-UK domiciled may have established overseas structures as a vehicle for their assets. We are able to review such structures to ensure they are and remain fit for purpose.

We are also highly experienced in structuring offshore assets and bank accounts to maximise the benefit of being non-UK domiciled and planning for tax-efficient remittance of funds to the UK.

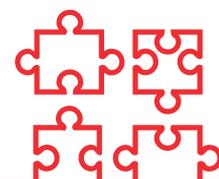
We can also offer support in respect of the completion of UK tax returns, advising on whether or not to claim the remittance basis in any given year, and making overseas workday relief claims.

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## UK expats moving overseas

When UK based individuals move overseas, they still need to consider their UK tax position. ETC Tax can assist you in helping your clients organise their tax affairs before a move, including making the appropriate notifications to HMRC.

We can also advise on residence and domicile, and any ongoing UK taxation liabilities, for example on receiving rental income from UK residential property, other UK source income and non-resident Capital Gains Tax.





## Trusts (both UK resident and offshore)

The opportunities for UK domiciled individuals to use offshore trusts tax-efficiently are much more limited than they once were as a result of anti-avoidance legislation. However, there are still tax efficiencies for UK resident non-doms in using offshore trusts. ETC Tax have experience advising such clients on the appropriate use of trusts.

We also have experience of reviewing individuals existing structures to see whether they are still fit for purpose, either when those individuals find themselves becoming UK resident, or in light of other changing circumstances or changes to legislation.

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## Inward and outward investment

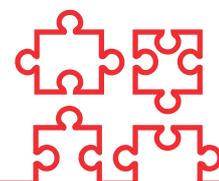
ETC Tax have experience advising non-UK individuals on the tax consequences of investing in the UK, for example in relation to UK properties, or other high value investments; and ensuring that those investments are made in the most tax efficient way.

We also have experience advising UK individuals on the tax implications of investing overseas, and the structuring of overseas interests.

## Business Investment Relief ("BIR")

BIR can be a very valuable relief for individuals who are UK resident, but non-UK domiciled. It has been available since 2012, but is still not widely known.

If BIR applies, a taxpayer can use non-UK income or gains to make a UK investment without incurring the UK tax charge which would otherwise arise on the remittance of non-UK income or gains. ETC Tax can assist your clients with claims for BIR.





## Corporate and Business Tax

### *Expanding overseas*

Clients with international operations present new tax challenges and obligations, including considering when tax liabilities arise, the treatment of employees and VAT. Seeking specialist tax advice will help you ensure that all relevant issues are identified and strategies which support your client's commercial expansion objectives are devised. ETC Tax have experience working with companies in relation to all aspects of expanding overseas, including the following:

- Structure and tax attribute management – structure of operations, for example, branch, permanent establishment, subsidiary
- Intellectual Property advice
- Tax attributes of the overseas jurisdiction including consideration of Tax treaties and EU legislation where applicable
- Trading and Profit Management
- Employees – local vs globally mobile workforce – taxation and human capital advice
- Taxation of local profits, reporting and compliance requirements
- Related party/group transactions and transfer pricing
- Finance and cash management, for example funding of operations and repatriation of profits.

### *VAT*

ETC Tax have experience working with lots of international companies who have an obligation to deal with UK VAT, but may not have employees in the UK to assist with this. We are experienced in everything from setting up the VAT registration, deciding how VAT applies and submitting all returns, declarations and correspondence.

**For further information please contact ETC Tax on  
0161 711 1320 or email us at [enquiries@etctax.co.uk](mailto:enquiries@etctax.co.uk)**

