

DESTINATION UK

ESSENTIAL PRE-ARRIVAL PLANNING

A traditionally modern law firm.

Collyer Bristow is a long-established London law firm with a distinguished heritage dating back to 1760. Renowned for its expertise in private wealth, business law, real estate, and dispute resolution, the firm delivers high quality, individually tailored legal advice that reflects its traditionally modern approach – where enduring professional values meet creative, contemporary thinking.

Serving a broad portfolio of international and domestic clients – including ambitious entrepreneurs, successful businesses, and high-net-worth individuals and families – Collyer Bristow stands out for its bespoke service. Clients trust the firm's ability to combine the reliability and integrity of tradition with the agility and innovative thinking needed in today's legal landscape.

DESTINATION UK: ESSENTIAL PRE-ARRIVAL PLANNING

Collyer Bristow is highly experienced in acting for HNW/UHNW individuals looking to relocate or return to the UK.

This document outlines the key tax, estate planning and immigration areas which may be relevant to you, your clients or your employees when moving to the UK.

1. IMMIGRATION

In today's world in which people and their business affairs are increasingly international, immigration plays a critical role. However, the legal framework governing global mobility is constantly changing and, with Brexit adding another layer of complexity, it is becoming an ever more challenging field for individuals and organisations to navigate.

Whether you are a wealthy individual looking to move with your family, an entrepreneur choosing to expand your business, or an established organisation transferring employees from overseas, you need expert legal advisers who can provide creative, strategic guidance to make this process as smooth as possible.

For high net worth individuals and their families making the decision to relocate, solutions may involve the Innovator Founder or Expansion worker visa routes, student or working visas, or an application on the basis of family relationships. If you have already lived in the UK for a time, our team can also advise on applications for permanent residence, indefinite leave to remain and citizenship. We also provide bespoke advice to businesses looking to recruit nationals from abroad or to transfer employees to the UK from an overseas office.

There are various steps individuals should consider taking before locating to the UK. These may involve:

- **Carefully segregating foreign accounts to maximise the opportunity to remit 'clean capital'.**
- **Consider directorships of non-UK companies.**
- **Review trusts and estate planning, particularly if the individual is a seller or trustee of a trust.**

This may include obtaining and managing a sponsorship licence for an employer, submitting applications for Skilled Worker or Senior/Specialist Worker visa for sponsored employees under the points based system, arranging Tier 5 visas for temporary workers, or obtaining an Expansion Worker sponsor license for overseas companies sending their first employees to the UK to oversee the expansion of their business into the UK.

2. UK RESIDENCE AND DOMICILE

The UK tax year runs 6 April to 5 April.

Residence is assessed under a statutory test by reference broadly to the number of days spent in the UK. If an individual does not trigger an automatic residency test (e.g. more than half a tax year spent in the UK), then the maximum number of days without triggering residency is governed by the individual's number of 'ties' to the UK, including family, accommodation and work.

Domicile is based on an individual's ultimate, permanent home and has no direct relationship to citizenship: it is assessed on a mixture of fact and intention. Each individual is born with a 'domicile of origin' (derived from the parents' domicile at birth), which can be overridden by a 'domicile of choice'.

This may happen for example if a UK person emigrates to the US permanently.

An individual who has been UK resident for 15 of the previous 20 years will be considered 'deemed domiciled' for UK tax purposes notwithstanding their actual domicile status. Recent rules also treat formerly UK domiciled individuals as deemed UK domiciled upon the resumption of UK residence. This is a potential trap for that UK ?? who later moves abroad but then decides to return to the UK.

UK residents who are neither UK domiciled nor deemed domiciled (i.e. the first 15 years of residence) can choose to be taxed on the more favourable 'remittance basis'.

3. UK TAXATION

UK residents are taxed on worldwide income and gains as they arise, unless they elect for the remittance basis.

Non-residents pay income tax on UK source income only and CGT only on UK real estate or certain companies holding UK land.

Resident non-domiciliaries may elect for the remittance basis of taxation. UK tax paid only on UK-source income and gains or foreign-source income and gains that are brought into or used in the UK. The remittance basis is broadly free to access for the first seven years of residence, and then the individual must pay a flat, annual charge (starting at £30,000).

4. UK EMPLOYMENT

As an employee in the UK, you have the right to be provided with a contract or other document which sets out the terms and conditions of your employment. This document should set out, amongst other things, details of your pay, holiday entitlement, your normal working hours and whether any probationary period applies to your job.

In the UK we have two types of employment status: 'employee' and 'worker'. Your employment status will affect what employment rights you are entitled to. For example, an employee may be entitled to maternity, paternity and adoption leave and pay and redundancy pay. Whereas a worker does not have these rights. Although there are benefits to worker status, such as often having more freedom and control over the work they do. You will want to check what your contract says about your employment status, and if in doubt you can speak with your new employer about it.

Most employers will deduct income tax and National Insurance contributions at source through a system called 'Pay As You Earn' (PAYE). This means you will be paid your net income only, once tax and social security is deducted and paid directly to HMRC. You should be provided with a payslip which will set out what has been deducted and why.

You may be entitled to join your employer's workplace pension scheme. Both you and your employer can make a tax free (up to a limit) contribution to your pension pot. You can also opt out of a workplace pension scheme if you wish, although your employer will not be required to make their contribution. You should check what benefits you're entitled to under your contract, and whether they are taxable.

5. UK RESIDENTIAL PROPERTY

Buying or selling property can be an exciting yet stressful experience, particularly in today's turbulent economic climate and unsettled real estate market. By nature, it can also involve very tight deadlines and complex structures. Whether you are purchasing your main residence or widening your property portfolio, the conveyancing process should be made as stress-free as possible by instructing trusted advisers who can offer you high quality, tailored advice.

Our Residential property team delivers an integrated and seamless service, drawing on expertise from across the Real estate practice to provide guidance on any property matter that you, as a private client based in the UK or overseas, may face.

On the residential side we advise on sales and purchases, funding and structuring for tax efficiency, leasehold enfranchisement, lease extension and residential lettings, with a special focus on prime and super prime London properties and substantial country houses. When it comes to your commercial property assets, we have the expertise to support you with sales and purchases and the full range of landlord and tenant issues.

We understand that each and every client is unique with specific objectives and priorities so we take the time to fully familiarise ourselves with these. We can then take you smoothly through the transaction, pre-empting and navigating any potential pitfalls and providing truly bespoke and pragmatic advice.



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