01 / FOUR CHECKS, NOT ONE

Your location and your company are different tax questions.

A move abroad is not automatically a move out of UK tax.

Check the person and the business

Question	What must be checked
You personally	UK tax residence, workdays, UK-source income and the destination country's rules.
Your company	UK incorporation, where management actually happens and possible foreign taxable presence.
How you are paid	Salary, director fees, dividends and benefits each have their own treatment.
Permission and protection	Visa/work permission, social security, insurance and access to client data.

Being allowed to visit a country is not the same as being allowed to work there. A UK company paying you does not settle the destination country's position.

THE 183-DAY MYTH

183 or more UK days normally makes you UK resident. **Fewer than 183 days does not automatically make you non-resident.**

The Statutory Residence Test uses automatic tests and, where needed, UK ties and day counts. Your previous residence, homes, work and family connections can matter.

The UK tax year runs from **6 April to 5 April**. A year away measured from your flight date is not the same as a tax year.

A UK-resident person is normally taxed on worldwide income, subject to specific reliefs. A non-resident can still be taxed on relevant UK income.

UK-focused planning guide for internationally mobile business owners. It is not a country-specific tax opinion or a permission to work abroad. Obtain destination-country advice before starting work or relocating.

CHECK THE RULES · Personal tax residence · Statutory Residence Test · Company residence · Employees working abroad

02 / YOUR PERSONAL POSITION

Count workdays and ties, not just nights on holiday.

Keep the evidence while you travel, rather than recreating a year from memory.

What to record

Keep arrival and departure dates, where you are at midnight, days with more than three hours' work in the UK, overseas working hours, homes available and major family/work ties.

Midnight is the usual starting point for a UK day, but transit, exceptional circumstances and deeming rules can change the count.

Full-time work abroad has specific hours, UK-day and UK-workday conditions. Working from a laptop overseas for a few weeks is not automatically enough.

SPLIT-YEAR TREATMENT IS CONDITIONAL

Some departure or arrival years are split into UK and overseas parts. It is not an election to use your flight date and may depend on what happens in the following tax year.

A three-month trip: the right questions

Jamie normally lives in the UK and works abroad from 1 July to 30 September. The questions are not just “Was Jamie overseas?” but what the whole tax-year residence tests show and whether the destination taxes that work.

Do not assume that being below a foreign 183-day threshold prevents payroll, registration or a tax obligation. Treaty employment exemptions have further conditions and director roles can differ.

Tell HMRC the right way

Tell SBX before departure. We can check whether the residence pages belong in your Self Assessment return or another departure notification is needed. Do not stop filing simply because you have left.

CHECK THE RULES · Statutory Residence Test · Tell HMRC when you leave · Personal tax residence · Employees working abroad

03 / COMPANY, PAY AND RETURNING

The UK company does not disappear when you leave.

Company obligations can continue while the other country acquires taxing rights too.

Company management overseas

UK incorporation normally makes a company UK tax resident, subject to relevant treaty rules. Management abroad may also create foreign residence or a **permanent establishment**, meaning a taxable business presence.

A home office, local staff or people concluding contracts can be relevant. Using a UK registered-office address does not by itself solve the foreign issue.

Salary and National Insurance

Work out salary/director-fee tax, UK payroll and local payroll separately. Social-security agreements and certificates can matter. The UK 52-week NI continuation rule is conditional, not a universal rule for all overseas workers.

Dividends and coming back

A dividend is not automatically tax-free worldwide. The country where you live may tax it, and UK non-resident and temporary non-residence rules require a separate check.

IMPORTANT FOR RETURNING OWNERS

If the temporary non-residence rules apply, dividends from closely controlled companies can be taxed on return. For returns from **6 April 2026**, the charge can include profits earned after departure too.

Taxed twice?

Treaty relief or a foreign-tax credit may help. It is normally limited to the eligible tax on the same income, not an unlimited refund. Keep foreign assessments and proof of tax paid.

CHECK THE RULES · Company residence · Employees working abroad · Temporary non-residence and dividends · Returning to the UK · Taxed in two countries

04 / YOUR PRE-DEPARTURE PLAN

Get the checks done before changing how you are paid.

Use the other guides in this folder for overseas hiring, goods, digital sales and UK rental property.

A practical order

1. Give SBX travel dates, recent UK-residence history, homes, family ties and expected work pattern.

2. Arrange advice in the destination country on residence, permission to work, payroll and company presence.

3. Agree how contracts, management and payments will work in reality.

4. Confirm insurance, data access and social-security position.

5. Review changes and your planned return before taking a large dividend, selling an asset or drawing pension money.

Personal and company fact-find

Countries and intended dates:

UK home / family / work ties:

Where company decisions and contracts happen:

Salary, dividends, property and other income:

Travel and workday log

Date / country	At midnight	UK hours worked	Overseas hours worked	Travel / work evidence
[enter]	[enter]	[enter]	[enter]	[enter]

Record all relevant days; the tax tests are more detailed than this log alone. Keep tickets, calendars and work records. Share only information needed for your review.

Contact our office or your account manager. info@sbxaccountants.com | 020 7046 1730

CHECK THE RULES · Statutory Residence Test · Tell HMRC when you leave · Employees working abroad · Overseas NI rules from April 2026 · Temporary non-residence and dividends