

Moving to the UK or overseas

Helping you plan your move tax-efficiently

When contemplating a move to or from the UK it is important that you seek advice early. We work with our clients' existing advisers or with our colleagues in the Crowe Global network to provide coordinated advice to internationally mobile individuals, balancing tax efficiency with their personal and business requirements.

We can help you:

- understand the tax implications of coming to or leaving the UK
- consider the timing of UK residence and cessation of residence in the other country, or vice versa
- by advising on temporary non-residence
- with pre-arrival and pre-departure planning
- structure your investments and business interests for international tax efficiency
- understand your domicile status and the Inheritance Tax (IHT) implications of deemed UK domiciled status
- with remittance basis planning for non-UK domiciled individuals
- structure the ownership of residential property determine Tax treaties and how to claim relief from double taxation
- consider Inheritance Tax (IHT) and succession planning
- ensure you are complying with your UK tax obligations.

Discuss your circumstances with an advisor ▶

Services to international private clients

Taking care of the tax affairs and supporting internationally mobile individuals and their families

Find out more



60 seconds: What you need to know



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Richard Bull

Frequently Asked Questions

If I spend less than 90 days in the UK in a tax year, does this mean that I am not UK resident for that year?

Not necessarily. UK residence is determined by a combination of factors as set out in the Statutory Residence Test, of which days of presence in the UK is only one. Please follow this link to see our briefing note on the [Statutory Residence Test](#).

Has there been any relaxation in the day count rules in the Statutory Residence Test because of COVID-19?

Days spent in the UK up to a maximum of 60 resulting from exceptional circumstances beyond your control may be ignored for some day counting purposes. HMRC have confirmed in what COVID-19 related circumstances days in the UK may be regarded as exceptional. Please follow this [link for further details](#).

If I become UK resident, will the value of my investments be rebased on arrival?

No, there is no rebasing on arrival in the UK. Capital gains and losses on the disposal of investments are calculated by reference to their original cost, even if acquired before you become UK resident. We can help you with pre-arrival planning to mitigate your Capital Gains Tax exposure.

Can I lose my UK domicile if I move overseas?

Possibly, but not necessarily immediately. In order to lose your UK domicile and establish a domicile in another country you must be able to demonstrate that you have settled in that country and intend to remain there permanently or indefinitely, and have broken your ties with the UK. We can advise further on practical steps to establish a change of domicile.

Contact us for more information