

## EXPAT SERVICES

### OFFERING COMPREHENSIVE TAX CONSULTANCY FOR YOUR INTERNATIONAL EXPANSION.



**The challenges of international taxation have never been more keenly felt than today. The rapid globalisation of companies and countries with the attendant movement of capital and people has meant that decisions on investment, establishment and relocation are matters of the highest concern for governments and business.**

#### YOUR CHALLENGES

Understanding different tax and labour laws, definitions of citizenship, residency and non-residency, keeping relocating staff happy and managing payroll, is one thing.

Navigating the impacts and requirements of corporate, domestic and foreign income tax, is another. Complex issues of

transparency, country-by-country reporting, profit repatriation, foreign tax credit systems or internal trading compliance and transfer pricing, make it easy to see why tax can become a barrier to international growth or ambition.

As the world opens up new and exciting opportunities for foreign expansion and moving abroad, our team at UHY can help to ensure that you are meeting the necessary legal requirements when it comes to tax matters.

#### WHY UHY?

The UHY global network offers comprehensive tax consultancy for businesses looking to grow internationally.

With over 300 UHY offices across more than 90 countries, our UHY member firms truly understand what it means to operate in a global marketplace - making us

well placed to advise you on expatriate tax matters.

For UHY, capability is defined as much by the close working relationships between member firms on behalf of clients, as it is by experience and technical knowhow; and tax is no exception.

#### HELPING YOU WITH ALL TAX ASPECTS OF EXPAT LIFE

Our range of expat services include:

- International payroll;
- Personal tax for employees
- Advice on employee remuneration and benefit packages
- Tax equalisation
- Tax rulings
- Double taxation treaties
- Social security implications.



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### MAKING TRANSFER PRICING WORK

As companies expand abroad, it is inevitable that they will leave a 'footprint' of commonly controlled legal entities spread across the globe.

There follows a strong likelihood of intercompany transactions for the sale of products, license of intellectual property, provision of services, and finance arrangements across and between these entities. If so, multinational companies must understand and address all local transfer pricing rules and regulations.

Non-compliance can be costly. The OECD's anti-base-erosion and profit shifting implementation sends a clear message: tax authorities around the globe will be increasing their focus on the totality of intercompany transactions, with their potential to arbitrarily (and unfairly) shift income to commonly controlled legal entities in low-tax jurisdictions.

Navigating BEPS and a host of other bilateral tax treaties and different local rules, to get transfer pricing right, is becoming an increasingly tough challenge and requires advice from a professional expert.

### HOW CAN UHY ASSIST?

Whether you are an individual or a company looking for a robust expatriate tax service, our systems and services are flexible and we can tailor our offering to meet your requirements.

We will plan your service needs with you and agree a fee with you prior to any work carried out. Ultimately, we are focused on you and helping you prosper.

### LET US HELP YOU ACHIEVE GREATER BUSINESS SUCCESS

To find out how UHY can assist your business, contact any of our member firms. You can visit us online at [www.uhy.com](http://www.uhy.com) to find contact details for all of our offices, or email us at [info@uhy.com](mailto:info@uhy.com) for further information.