

Establishing a Business in the UK

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Welcome

We are delighted to introduce the latest edition of our guide “Establishing a business in the UK”.

The UK continues to be a global hub for innovation, investment, and growth, offering a business-friendly environment, a skilled workforce, and access to international markets. Whether you are expanding an existing operation or setting up a new venture, understanding the regulatory, tax, and commercial landscape is crucial to success.

The UK also continues to be a great platform for future growth into other regions such as EMEIA or Asia elevating its position as one of the leading destinations for groups undertaking international expansion. Businesses can be up and running in the UK with relative ease.

Blick Rothenberg has been supporting international businesses in the UK for 80 years. We use this deep experience and knowledge to help organisations navigate the complexities of establishing and operating in the UK. We are a trusted advisory in the UK to over 2,000 overseas based companies and work with a diverse range of companies and founders.

This guide is designed to give you a clear roadmap to setting up and growing in the UK, covering key areas such as:

- Accounting and financial reporting standards
- Business structures and legal requirements
- Corporate and personal tax considerations
- Employment and pension rules
- Operational and outsourcing solutions

We have developed this guide to provide practical information on the UK tax and accounting implications of setting up and running a UK business. Our team are passionate about assisting you with your expansion plans, so if you have any questions, please do not hesitate to get in touch.

As global markets evolve, 2025 and beyond presents new opportunities for businesses looking to establish a presence in the UK. With our deep experience in international expansion, we are here to help you navigate the journey efficiently and effectively.

Let’s get started!



Why choose the UK?

There are a wide range of issues to consider when planning expansion into a new jurisdiction. Some of the key reasons the UK is consistently chosen as a global hub for investment are:



Does my business need a UK legal presence?

UK incorporated or tax resident companies are subject to UK Corporation Tax. In addition, an overseas company trading in the UK may be subject to UK Corporation Tax.

As such, when your business starts trading in the UK, you need to know if your activities create a taxable presence in the UK, known as a UK ‘permanent establishment’. This may influence the form of legal presence you choose to establish in the UK.

What is a permanent establishment (PE)?

An overseas company has a UK permanent establishment (PE) in the UK if:

- The overseas company has a fixed place of business through which the business of the company is wholly or partly carried on (a ‘fixed place of business’ PE), or
- An agent acting on behalf of the company habitually carries on business activities which bind the overseas company (a ‘dependent agent’ PE).

Typically, therefore, the opening of a UK-based office or appointment of UK-based sales employees may give rise to a UK PE.

When your business does not have a UK permanent establishment

In some circumstances an overseas company falls outside of the above and does not have a UK permanent establishment. For example:

- if you are trading from abroad with customers in the UK but with no UK presence or activity
- if you are performing ‘preparatory and auxiliary’ activities in the UK, such as research, to see if it makes commercial sense to establish a UK presence
- if as a group you are engaging with an independent third-party reseller or distributor in the UK but have no other presence in the UK.

Important to note

The threshold of when a permanent establishment is created in the UK is complex and fact specific. We therefore always recommend seeking professional advice to help you make an informed decision - you do not want to owe tax you were not expecting to pay.

It’s important to also note that the UK has specific anti-avoidance rules that can apply if a group puts artificial arrangements in place to avoid a permanent establishment. Additionally, specific rules apply to transactions in land (real estate) which can create a UK taxable presence even if an overseas company has no UK PE. An overseas company with no UK PE can also still be obliged to register for UK Value Added Tax (VAT), which we discuss later in this guide.

Some groups decide to immediately establish a UK presence, particularly if they have a long-term plan to trade in the UK, for regulatory reasons or because their customers prefer it - for example, some customers or UK Government contracts require the formation of a UK presence.

The question then becomes what form of presence should be established?

What form of UK presence – subsidiary or branch (‘establishment’)?

There are some key things to consider when deciding which UK presence to choose and while there are a range of entity options available in the UK, the two we most regularly see are:

	A registered branch (or ‘establishment’)
	A UK limited company (‘subsidiary’)

We will explore these two options in this guide, but are happy to explore other options with you, such as a UK limited liability partnership.

The key things to consider when deciding whether to set up an establishment or a subsidiary are:



Legal liability

An establishment is not a separate legal entity from the overseas company. It is an extension of the overseas company that is operating under UK laws.

As a result, it does not provide the limitation of legal liability that a subsidiary does. Therefore, if it’s important for your business to ring-fence liabilities in the UK, a subsidiary is likely to be your preferred option.

There are a number of legal issues to consider when setting up in the UK and we always recommend seeking separate legal advice to discuss these.



Losses

In some cases, it is possible for the losses of an establishment to be relieved against the profits of the overseas parent. However, this can be prohibited by certain tax rules, either in the UK or the head office jurisdiction.

With a subsidiary, the losses generally cannot be relieved against the profits of the parent company. Instead, losses can be carried forward for relief against future profits of the subsidiary itself – although this may be subject to restrictions.



Costs of administration

Later in this guide we summarise the ongoing compliance obligations of a UK subsidiary or establishment from a tax and accounting perspective. They are broadly similar although a subsidiary may need its annual accounts to be audited, whereas an establishment does not have to be audited.

In general, therefore the costs associated with running a subsidiary can be slightly higher than an establishment. However, with an establishment there can be other costs that arise due to complexity in allocating profits/losses to the establishment (whereas with a subsidiary this is generally much clearer as the subsidiary is a separate legal entity).

We therefore generally advise that an establishment may be more cost effective to set up than a subsidiary. However, the ongoing administration costs tend to be similar whichever you choose.



Financial statement disclosure

If your business is sensitive to the type and level of information that is publicly available in your home jurisdiction, then a subsidiary may be the best option. This is because only the financial statements of the UK subsidiary must be filed with the UK registrar of companies (UK Companies House). For an establishment, you must file the financial statements of the parent company with UK Companies House and these are publicly available.



Registered presence

If it’s important for your business to be seen to have a UK presence, especially from a commercial perspective, then setting up a UK subsidiary is likely to be the best option for you. A UK subsidiary is more often perceived as a local business with a greater sense of permanence than an establishment.



How do I register my business?

Registering an establishment or subsidiary is not complex or time consuming, but there are some differences in the registration process. Even though it is not a complicated process, we recommend seeking professional advice to avoid unnecessary delays.

Establishment

To register an establishment, the overseas head office company must file a form detailing the Shareholders, and Directors and the UK address of where business is going to be conducted. In addition, a certified copy of the memorandum and articles of association (company by-laws or equivalent) will need to be submitted along with a copy of the company’s latest set of accounts. If these documents are not in English, they must be translated and the translation must be certified as correct by a director of the overseas company.

Registering an establishment takes up to three weeks but can be less if the documents required are readily available.

Subsidiary

A subsidiary, in the form of a UK Limited Company, is also easy to establish and there are no statutory consents needed before the process can commence.

To register the subsidiary, you must submit a form with the consent of at least one person who is prepared to act as a Director. There is no requirement to formally appoint a company secretary, although functions of a company secretary must still be undertaken and are normally outsourced.

With our incorporation service, a UK limited company can be incorporated within 24 hours from the relevant documents being received at the UK registry at Companies House.

A UK private Limited Company can have just one Director, but normally at least two are appointed to give greater efficiency in managing the company. Directors do not have to be UK residents and the company must have at least one share issued on incorporation. A company is normally formed with a minimal amount of issued ordinary share capital (e.g., 1,000 £1 ordinary shares). Issued share capital can be increased after the company is formed.

A company name cannot be the same as, or similar to, an existing UK registered company’s name, so it makes sense to register a company as soon as you decide to establish a UK presence.

What are the accounting filing obligations?

Establishment

If the law under which the overseas company is registered requires preparation of audited accounts and these accounts to be publicly disclosed in the home country a copy of those accounts must also be filed with UK Companies House. If the accounts are not prepared in English, a certified translation by a director of the overseas company must also be submitted.

If the overseas company does not prepare accounts in its head office jurisdiction then a set of the company’s accounts that include the UK figures will need to be prepared and submitted to UK Companies House.

Accounts that are filed with UK Companies House are available for public inspection in the UK. This can sometimes be an issue if the overseas company is not used to having its financial information made public. If this is a concern to your business, then it would be better to form a subsidiary.

Alternatively, a new company could be incorporated in the home jurisdiction which would then register the UK establishment. If this is done, then when the accounts of the overseas company are filed, only information relating to the UK establishment’s activities would be disclosed.

Subsidiary

A subsidiary must prepare and file a copy of its accounts in accordance with UK company law every year. Once filed, the accounts are available for public inspection. The format of accounts depends on the company’s type and size, and whether it is dormant or trading.

Typically, the accounts must be filed within nine months of the company’s financial year-end. A company can choose to change the date of its year-end and would typically do so to have the UK subsidiary’s financial year coincide with the parent company’s year-end.

For accounting periods beginning on/after 1 April 2025, if a group as a whole (i.e., on a consolidated basis), exceeds two or more of the following at the balance sheet date, then an audit of the UK subsidiary’s accounts will be necessary:

£15m	£7.5m	50
Revenues per annum	In gross assets	employees

What do I need to know about UK Corporation Tax?

UK Corporation Tax is paid on a UK establishment or UK subsidiary’s tax adjusted profits.

UK Corporation Tax rate
The UK Corporation Tax rate increased from 19% to 25% from 1 April 2023 for companies with more than £250,000 of taxable profits.

Companies with taxable profits of up to £50,000 continue to benefit from a lower rate of 19%, with a marginal rate applying to companies with taxable profits between £50,000 and £250,000. The £50,000 and £250,000 thresholds need to be divided by the number of active associated companies in the worldwide group. As a result, companies who are members of larger corporate groups are likely to be subject to UK Corporation Tax at the 25% rate.

This increase has been introduced to help repay the UK debt that has arisen since Coronavirus and was deferred until April 2023 to limit the impact on UK businesses. Other incentives have been introduced to encourage UK investment and special rates of Corporation Tax can apply to companies in the Oil and Gas, Banking, Insurance and Shipping sectors.

Calculating taxable profits
UK Corporation Tax is paid on the tax-adjusted profits a UK business makes.

UK tax resident companies must pay Corporation Tax on their worldwide profits and gains (subject to an option to elect to exempt profits of non-UK branches). A UK establishment is subject to UK Corporation Tax on profits relating to the activities of the UK establishment.

To some extent the level of taxable profits depends on the trading model adopted. UK transfer pricing legislation dictates that trading between connected parties must be at arm’s length. This is to stop international groups manipulating intra-group transactions so that profits flow to the country with the lowest tax rate.

If a UK business provides services to its parent company but does not contract with third-party customers then typically an arm’s length fee would be charged to the parent for the services provided. It is broadly this fee, minus the related costs of providing the services and maintaining the entity, that is subject to UK Corporation Tax. If a UK entity directly enters into contracts with third-party customers, then sales are recorded within the UK entity accounts. Intra-group transactions, third-party costs and purchases, overheads and other costs of sales are offset. Broadly, the net tax adjusted profits are then subject to UK Corporation Tax. There are other business models to choose from, as appropriate, and we recommend that you seek professional advice to explore all options available to you as part of the initial structuring.

It’s often necessary for a UK entity to undertake a transfer pricing study, to demonstrate that the pricing between its parent and the UK entity is the same as would be agreed by independent parties acting on an arm’s length basis. This is because UK transfer pricing legislation requires groups to account for transactions between group companies at an arm’s length price and to keep adequate documentation to support the arm’s length nature of the pricing adopted.

Small and medium sized groups may fall outside of the UK transfer pricing provisions, although medium-sized entities or groups can receive formal notice from HMRC to apply the UK transfer pricing rules. However, the SME exemption does not apply to transactions if the counterparty is in non-qualifying territories. This is a territory which the UK does not have a double tax treaty with (with an anti-discrimination clause).

In addition, non-UK jurisdictions often do not have a similar exemption for SME entities or groups and therefore applying arm’s length methodologies is best practice.

Where it is proposed that an entity is disregarded for tax purposes, detailed consideration of whether to apply the UK anti-hybrid rules is required because this may impact the calculation of taxable profits in the UK.



Paying Corporation Tax

Corporation Tax must be paid within nine months of the company’s accounting year-end.

Large companies

There are requirements for certain ‘large’ companies to pay tax on account before the year-end. A ‘large’ company is either: Companies with taxable profits of more than £20 million in a

A company with taxable profits exceeding £10m in the current accounting period (or as appropriately divided by the number of associated companies in the worldwide group at the start of the current accounting period), or

A company that is large in the 12 months preceding the period and is also large in the current period. For these purposes, ‘large’ is defined as having taxable profits of £1.5m or above (or as appropriately divided by the number of associated companies in the worldwide group at the start of the current accounting period). If these criteria are met, the company must pay its Corporation Tax in quarterly instalments. The first instalment is due six months and 13 days from the start of the accounting period, and then every three months thereafter.

12-month accounting period must pay Corporation Tax instalment payments earlier. In this instance the first instalment is due two months and 13 days from the start of the accounting period so all quarterly payments are actually made during the accounting period.

Corporation Tax returns

A Corporation Tax return must be submitted within 12 months of the year-end. A computation of the tax liability should also be submitted with the return.



Common themes & new business models

1

Remote working

The onset of COVID resulted in more employees working remotely across the globe than ever before. Subsequently, many groups have now moved to a remote working model including having employees based in overseas jurisdictions.

We are increasingly being asked about relocating employees to the UK to remotely assist with a company’s international expansion. Companies must be aware that this carries tax risk for both the employing company and the employee.

For the employing company, the key tax risk is whether the employee’s UK activities result in a taxable presence or permanent establishment. If they do, then the company will have UK tax and accounting filing obligations and they may also have payroll obligations.

The employee will need to consider local tax residence tests and the impact this has on their personal tax filings in both the UK and their home jurisdiction. Such arrangements will need to be reviewed from an Income Tax and social security perspective. There are also various regulatory, immigration and legal issues to consider for both the employer and the employee. None of this can be ignored so we recommend seeking professional advice before proceeding with a remote working model.



2

Professional Employment Organisations (PEOs)

Professional Employment Organisations (PEOs) come in various forms. The simplest PEOs are a third party who acts as the ‘employer of record’ for employees and manages all payroll, benefits and compliance obligations. A lot of groups use PEOs to handle HR and payroll compliance and obtain discounts for employment benefits such as healthcare.

PEOs are a good option in certain situations (e.g., where new employees are hired on very short-term roles before a more formal legal presence is established or following an M&A transaction where an entity may not exist).

However, if you have created a permanent establishment in the UK then PEOs are potentially not the best option for you as they rarely deal with the Corporation Tax and accounts filing obligation. If you choose to use a PEO, then it is essential that you are clear if they will deal with your compliance obligations or ensure someone else (internally or externally) is doing so. If you don’t, you could find yourself failing to comply with UK tax and accounting filing obligations and as a result suffer penalties and interest on unpaid taxes or for non-compliance. Additionally, it may negatively impact your brand and public perception.

To mitigate these risks, we recommend that groups obtain professional advice upfront to understand whether proposed operations in the UK give rise to broader accounting or tax compliance obligations or whether a PEO model is appropriate.



Mergers & acquisitions

As an alternative to organic expansion, some groups acquire an existing UK business as a way to enter the UK market.

We recommend that you seek both UK financial and taxation due diligence on any UK target company, and advice on how to structure the acquisition in a tax efficient manner.

UK as a holding company location

The UK is a very attractive location for establishing a holding company, whether for holding investments in overseas subsidiaries or as an M&A platform for future acquisitions. This has been driven by a number of changes to the UK tax regime in recent years.

These include the following:

- Virtually all dividends received by the UK parent company, whether from a UK or overseas subsidiary are exempt from UK tax (although different rules exist for small and non-small recipient companies).
- The UK levies no withholding tax on dividends paid, no matter where the recipient is located. These rules ensure there is minimal tax leakage where dividends are paid through a UK holding company.
- The UK has a well-developed tax treaty network meaning that withholding taxes on payments from overseas companies, such as interest and dividends, may be reduced and can often be eliminated altogether.
- Disposals of substantial shareholdings of shares in trading companies or holding companies of trading groups are also exempt from UK Corporation Tax where the conditions of the UK substantial shareholding exemption are met.
- A UK holding company can help a group by acting as a platform for further expansion of operations into other jurisdictions.

All of the above continue to make the UK a very attractive location for forming a holding company.



Tax Incentives - Research & Development tax credits

The UK has a generous Research & Development (R&D) tax credit system designed to encourage companies to invest in R&D and base their R&D activities in the UK.

Definition of R&D

For an activity to be considered as R&D it must aim to achieve an advance in science or technology through the resolution of a scientific or technological uncertainty.


An advance in science and/or technology includes work which:

- | | |
|----|--|
| 01 | Extends overall knowledge in a field of science or technology |
| 02 | Creates a process, material, device, product, or service which represents an advance in a field of science or technology |
| 03 | Appreciably improves something which already exists through scientific or technological change |

The intended outcome of the R&D should not be something which is already available and/or could easily be made available by a competent professional working in the relevant field.

For accounting periods beginning before 1 April 2024

The UK has different R&D regimes for:

- | | |
|---|---|
|  |  |
| Small to medium-sized enterprises (SMEs) | Large companies |

R&D for SMEs

A company qualifies as an SME if it has:



Fewer than 500 employees



Either an annual turnover not exceeding €100m or a balance sheet total not exceeding €86m

If a company is a member of a group, the holding company **and** all companies in the group must together meet the SME definition. In this regime the definition of group is complex and based on the EU SME definition. It's therefore essential that more complex group structures are reviewed in detail to ensure they meet the criteria.

If your company does not meet the criteria it is automatically classified as a 'large' company.

From 1 April 2023, SMEs can claim a tax deduction equal to 186% (previously 230%) of their qualifying R&D expenditure.

Companies with tax losses can claim an R&D tax credit equal to 10% from 1 April 2023 (previously 14.5%) of their surrendered loss which is a cash payment from HMRC of up to £18.60 (previously £33.35) for every £100 spent on R&D. Although, for accounting periods beginning on or after 1 April 2021 the total payment is restricted, in broad terms, to £20,000 plus three times the company's PAYE and NIC liabilities for the relevant period.

- Expenditure that qualifies for the R&D tax relief includes:
- cost of staff directly involved in the R&D work
 - cost of software and consumable items such as fuel, power and water
 - for accounting periods beginning on or after from 1 April 2023, licence payments to use digital data and cloud computing services

In addition, 65% of the cost of external agency staff engaged in the R&D work and 65% of the cost of subcontracting specific elements of the R&D work to an independent third party will qualify, however for accounting periods beginning or after 1 April 2024 this only qualifies if sourced in the UK, unless there are exceptional reasons for having to find the resource overseas. In most cases this should not affect the relief available to overseas groups looking to establish an R&D hub in the UK.

R&D work cannot be subsidised by grants or relate to R&D subcontracted to the company by another person, for example where the UK company provides R&D services to the overseas parent company. In this instance, however, the UK company could still qualify for the Research and Development Expenditure Credit (RDEC) scheme.



R&D for 'large' companies



Large companies

R&D tax relief for large companies, and other companies not qualifying as SMEs, is an above-the-line RDEC and equates to 20% (previously 13%) of the company's qualifying R&D spend and, after tax, yields a net benefit of 15-16.2% depending on whether the company is a 25% or 19% taxpayer (previously 10.53%). For loss-making companies, the RDEC can also be repaid as a cash credit. This is capped at the level of payroll taxes for R&D employees during that year. Any excess is carried forward as a credit for the following year.

Qualifying expenditure is defined in broadly the same way as the SME regime. The difference is that subcontracted work has to be undertaken by (self-employed) individuals, certain partnerships, or qualifying research bodies and institutions. The cost of R&D work subcontracted to other companies does not qualify.

If an SME undertakes subcontracted R&D work from another company that is large, or not subject to UK tax, then the SME can claim relief under the RDEC regime, but not the SME regime. For example, if an overseas parent company subcontracts R&D work to its UK SME subsidiary, that SME may qualify for R&D relief under the RDEC regime.

For accounting periods beginning on or after 1 April 2024: ERS scheme

The ERS scheme functions in the same way as the existing SME relief, which gives the company a tax deduction equal to 186% of its qualifying R&D expenditure however it is only available for loss-making businesses.

If the company is a loss making "R&D intensive" SME, the cash payment can increase to 14.5% which corresponds to £26.97 for every £100 of qualifying expenditure, meaning the tax authorities are funding about a quarter of the company's R&D expenditure. Subject to certain exemptions, the cash amount receivable is limited to £20,000 plus 300% of total PAYE and NIC for the period.

An "R&D intensive SME" is an SME for which qualifying R&D expenditure constitutes at least 40% of total expenditure for accounting periods beginning on or after 1 April 2023, and 30% for accounting periods beginning on or after 1 April 2024. Qualifying R&D expenditure and total expenditure of connected companies need to be aggregated in this calculation and so determining whether or not an SME is R&D intensive can also be a complex exercise.

Merged scheme

In contrast, the merged scheme provides the company with a credit equal to 20% of its qualifying R&D expenditure. This credit is treated as a part-payment of the company's tax liability. This will come into effect for accounting periods beginning on or after 1 April 2023⁴. However, the credit itself is taxable, so the overall benefit (net of 19% or 25% Corporation Tax) is £16.20 or £15 for every £100 of qualifying expenditure incurred. If the company has no tax liability, it can seek payment of the (post-tax) credit in cash.

The subsidy provisions will no longer apply, and therefore SMEs that were previously claiming under the RDEC scheme may be able to claim under the ERS scheme if the relevant conditions are met.

New and extensive commentary on subcontracting has been introduced. It will now be the case that only the company that "intended or contemplated" R&D will be able to claim for the qualifying project(s). Groups will be able to choose which business makes the R&D claim.

Making a claim

You need to include an R&D claim in your company tax return and submit the statutory additional information form. It must be made within two years of the end of the accounting period in which the expenditure was incurred, but for a company making a claim for the first time (for accounting periods beginning on or after 1 April 2023), it must notify HMRC within six months of the end of the relevant accounting period.

Additional relief for capital expenditure

In addition to the reliefs described above, a 100% tax deduction is available for expenditure on capital assets, excluding land, used for R&D activities.



Innovation incentives

1

Patent box
The Patent Box was originally introduced in 2013 as part of the Government’s drive to encourage innovation in the UK. It provides a rate of 10% Corporation Tax on income derived from qualifying patents, where research & development relating to the patent has been conducted in the UK. This 10% rate of tax on qualifying Patent Box profits is a great incentive when compared to the headline rate of Corporation Tax in the UK which is currently 25% and this incentive increased following the increase in the UK’s main rate of corporation tax from 1 April 2023.

Companies that receive patent royalties, sell patented products, or use patented processes as part of their business can potentially benefit from this scheme.

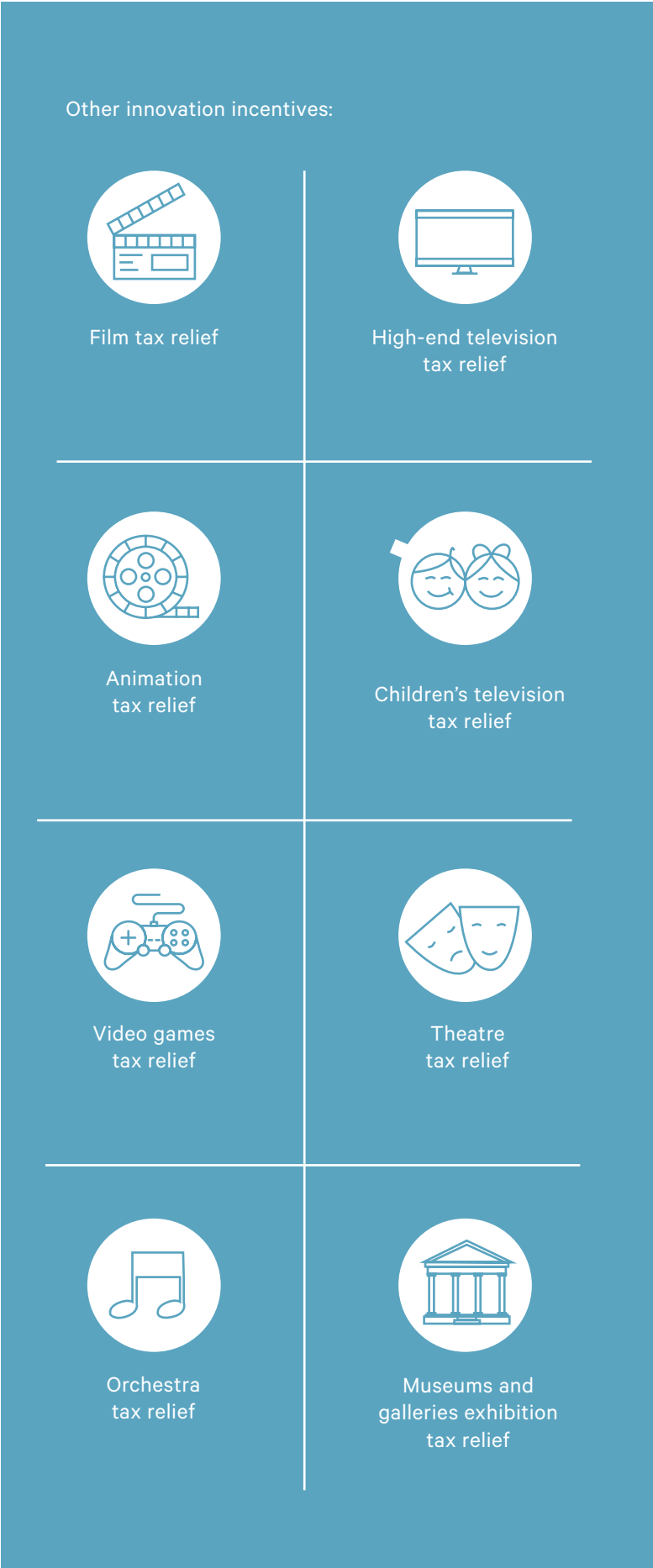
At the most basic level, to qualify, patents must be granted by one of the following:

- UK Intellectual Property Office (IPO)
- European Patent Office
- Regulatory Data Protection (‘data exclusivity’)
- Supplementary Protection Certificates (SPCs)
- Plant variety rights

The Patent Box applies to new and existing Intellectual Property (IP) and acquired IP where further development has been made to the IP or the product which incorporates it.

2

Other innovation incentives
The UK has also introduced multiple tax relief incentives for the creative industries. These reliefs work in a similar manner, with eligible companies obtaining enhanced expenditure deductions and the possibility of a repayable tax credit for loss-making companies. These other innovation incentives are outlined in the graphic to the right.



Capital allowances

In general, deductions for accounting depreciation on fixed assets or capex are not allowed under UK tax legislation. Instead, the UK operates a Capital Allowances incentive that provides tax relief at different rates depending on the fixed asset that has been acquired.

As of April 2023, the UK Government introduced a 100% first-year allowance for qualifying main rate expenditure, known as full expensing. This enhanced relief allows companies to write off the cost of qualifying investment in one go, for tax purposes irrespective of the accounting depreciation policy adopted. This full expensing incentive will ensure the UK’s capital regime is world-leading.



Value Added Tax (VAT)

VAT is a sales tax chargeable by businesses if they are making taxable supplies (sales) above a certain threshold. If a UK established business sells more than £90,000 per annum, they must register for VAT and the standard rate of VAT in the UK is currently 20%.

If a UK established business exceeds £90,000 in any consecutive 12-month period, or is expected to do so in the next 30-days alone, they must notify the UK tax authorities and register for VAT. Once registered they must charge and account for VAT on the supply of all goods and services made in the UK unless these are specifically zero rated or exempt. There are detailed lists of goods and services listed that are subject to a 5% reduced rate of VAT. These lists are set out in the UK VAT legislation and, as they are exceptions to the normal application of standard rater VAT, must be accurately and precisely applied.

VAT registered businesses can recover the VAT that they pay when purchasing goods or services in the UK, unless it relates to VAT exempt supplies. At the end of each VAT return period, normally quarterly, the business calculates how much VAT it has paid customers ('Output Tax') and how much VAT it has paid suppliers ('Input Tax'). The net amount is then either claimed from the tax authorities or paid.

VAT is therefore only a cost to the end consumer i.e., private individuals, unregistered businesses and businesses who make exempt supplies.

An overseas business not established in the UK cannot take advantage of the £90,000 annual threshold. If they physically supply goods in the UK, or provide certain services that are deemed to take place in the UK, then they are legally required to register for VAT for all sales.

There are some important VAT issues that overseas entities looking to establish a business in the UK should be aware of.

1. Goods and services supplied to a parent company based outside the UK

If a UK business established by an overseas parent, sells and delivers goods to the parent, no VAT will be chargeable as the exports of goods are zero rated for VAT.

If the UK business provides services, such as consultancy, technical support, sales and marketing services, these are also not subject to UK VAT.

2. Services supplied to a UK business customer

An overseas company that does not normally have a permanent establishment in the UK, does not have to register for or charge VAT if it is supplying 'general rule' services from outside the UK. The VAT is accounted for by the UK customer under what is known as the reverse charge procedure.

However, there are exceptions to this rule which mean that some businesses may have to register for VAT. These land related services include restaurant and catering services, passenger transport services, admissions to events, telecommunications, and electronically supplied services to unregistered business.

3. Goods supplied to the UK customer

An overseas company without a permanent establishment in the UK does not have to register for and charge VAT if their UK customer is prepared to act as the importer of the goods into the UK.

If the UK customer will not act as the importer and only takes ownership of the goods after they've been imported, the overseas supplier may have to pay VAT, normally at the point of importation. To recover the VAT paid at the border, the overseas supplier will have to register for VAT in the UK. Going forwards they will need to charge VAT on sales, even if they invoice from overseas because the goods will now be deemed to have been physically supplied in the UK.

If an overseas company must register for VAT, they do not have to incorporate a UK company or establishment. The overseas entity itself can be VAT registered in the UK.

The decision to incorporate a UK company should be taken on a holistic basis, taking account of a wide range of commercial and tax considerations. This decision should not be arrived at purely because you're supplying certain goods or services in the UK. We would always recommend seeking professional advice as part of the decision making process.

4. Supply of goods and services to and from the European Union (EU)

On 1 January 2021, the UK ceased being part of the EU Customs Union and VAT system. As a result, all goods sold from the UK to EU customers are regarded as zero-rated exports. However, goods arriving from the EU are regarded as imports and can be liable to import VAT and potentially Customs Duties if they are not of EU origin.

UK VAT registered businesses can normally use the Postponed VAT Accounting Scheme to avoid payment of import VAT at the border and account for this in their quarterly VAT returns.

There are also special rules for importing goods below £135 where they are sold to UK consumers (non-business buyers).

For both EU and non-EU imports below £135 in value, there is no import VAT or Customs Duty collected at the border. However, overseas businesses are required to register and account for 'supply VAT' on their end sales to UK consumers. If these sales are made via an online marketplace, then it's the marketplace facilitator that is responsible for accounting for the supply VAT.

Supplies of goods from the UK to EU consumers (non-business buyers) are also zero-rated as exports from the UK but may be subject to local import VAT and duty in the customer's country. Either the EU consumer must pay these import taxes, or the supplier can agree with the delivery provider to pay these taxes on behalf of the consumer. The EU operates an EU-wide VAT registration scheme for most business-to-consumer sales, known as the One Stop Shop (OSS) scheme. This allows overseas businesses to optionally register for VAT in one EU country of their choosing and submit a single online return for all business-to-consumer sales throughout the EU, rather than being obliged to register in each EU country.

Supplies of services by a UK business to EU based customers will normally be treated as falling outside the scope of UK VAT. Customers that are themselves businesses may be required to self-account for VAT under their own local rules through the VAT 'reverse charge' accounting mechanism. Customers that are private individuals will not be required to self-account for VAT. However, certain types of services, e.g. land related services, restaurant and catering services, passenger transport services, admissions to events, telecommunications and electronically supplied services, are subject to specific rules that can deem the services to take place in a location other than where the supplier is established – this can trigger a requirement to VAT register in other EU countries.

5. VAT refunds

Overseas companies can be made to pay UK VAT before they are required to register for VAT in the UK. This is often in relation to costs associated with business trips (e.g., hotel accommodation). This VAT can be reclaimed by submitting a refund application to the UK tax authorities. Claims must be made before the end of each calendar year covering the 12-month period ending 30 June.

If a business does register for VAT in the UK it can usually reclaim VAT on most goods and services purchased prior to registration, as long as the goods are still on hand at the time of registration and the services were received no more than six months prior to registration.

6. Submitting VAT returns under Making Tax Digital (MTD)

All businesses filing UK VAT returns, including advisors who submit on their client's behalf, are now required to file under the MTD regime.

MTD requires VAT records to be in a digital format and for VAT returns to be filed electronically via 'functional compatible software'. You must therefore have software capable of providing VAT information to HMRC and receiving information from HMRC digitally via their Application Programming Interface (API) platform. Business records can be kept in a range of compatible digital formats but must contain specified information and data must be transferred through digital links between all the software packages used.



Personal taxation

As a business owner with interests in the UK, or a Director working in the UK, there are personal taxation obligations you should be aware of, either for yourself or your employees.

Basic principles

As a general principle, if an individual is a tax resident in the UK in any tax year, or they carry on business in the UK or have UK sited investments, they are subject to UK tax laws. Broadly, a UK tax resident is subject to tax on their worldwide income and gains, whereas a non-resident is normally only subject to UK taxes on UK sourced income. However, with effect from the 2025/26 tax year, qualifying individuals may qualify for relief from UK tax on their Foreign Income and Gains (FIG) for up to four years. This replaces the previous “Non-Domicile” tax regime.

The UK tax year runs from 6 April to the following 5 April, so the 2025/26 UK tax year runs from 6 April 2025 to 5 April 2026.

Tax residence

The UK uses a ‘Statutory Residence Test’ to determine if an individual is treated as a UK resident or non-resident for tax purposes. It is quite a complex three-part test, however it can be summarised as below:

1. To be considered automatically non-resident you must meet one of the following in the relevant tax year:

- You were a UK resident in any of the previous three tax years and spend fewer than 16 days in the UK
- You were not UK resident in any of the previous three tax years and spend fewer than 46 days in the UK
- You work full time abroad

2. To be considered automatically resident you must meet one of the following in the relevant tax year:

- You are present in the UK for at least 183 days
- There is a period of at least 91 consecutive days, 30 of which fall in the tax year, where you have a UK home but do not have an overseas home or you have an overseas home, but you spend fewer than 30 days in that home. You must spend at least 30 days in the UK home during the relevant UK tax year
- You work full time in the UK

This test looks at the number of specific connections you have to the UK and compares this with the number of days you are in the UK at midnight during the tax year. The greater the number of connections, the fewer the number of days you can spend in the UK before being considered a UK resident. The test points are:

- You have a UK resident family
- You perform substantive UK work (40 days in a tax year)
- You have available accommodation
- You have spent more than 90 days in the UK in either, or both of, the previous two tax years
- You have spent more days in the UK than in any other country

New Foreign Income and Gains (FIG) regime

The non-domicile regime which had previously applied in the UK will be replaced by a new regime for Foreign Income and Gains (FIG) from 6 April 2025.

- Available to individuals for their first four years of UK tax residence (as determined above)
- An individual is eligible to claim the FIG regime if they were UK tax non-resident during all of the 10 tax years preceding their first year of UK tax residence
- UK nationals may also be eligible to claim the FIG regime
- A claim will need to be made in a Self-Assessment Tax Return before 31 January in the second tax year after the relevant year to which the claim relates
- During the years that an individual is eligible and claims the FIG regime, they will be able to exclude foreign source income and gains from the charge to UK tax without any consideration as to whether such income or gains are remitted to the UK. These amounts will need to be reported on a Self-Assessment Tax Return in order to make the claim for relief.

Transitional rules apply for individuals who are already UK resident at 6 April 2025, allowing qualifying individuals who have been tax resident in the UK for less than four years (after 10 years of non-UK tax residence) to use this new regime for any tax year of UK residence in the remainder of those four years.

Individual Tax Rates

The rates of personal taxation and the level of the tax-free personal allowance are shown in Table 01 below.

Table 01 – Personal tax rates and allowance

	%	Band of Taxable Income
2025/26		
Tax free allowance £12,570*		
	20	£0 – £37,700
	40	£37,700 – £125,140
	45	Over £125,140
2024/25		
Tax free allowance £12,570*		
	20	£0 – £37,700
	40	£37,700 – £150,000
	45	Over £150,000

* The personal allowance is reduced by £1 for every £2 earned over £100,000 and is not generally available for an individual claiming the remittance basis.

Different income rates (tax bands) apply in Scotland and Wales.

Taxation of employment income

Employees who are tax non-resident in the UK are taxable on employment income relating to UK workdays only. Employees who are tax resident in the UK are taxable on worldwide employment income regardless of where the work is performed.

However, individuals who qualify for the FIG regime are able to claim relief from UK tax in respect of employment duties performed outside of the UK. This is generally referred to as Overseas Workday Relief. This Relief can be claimed for the first four years of tax residence if an individual is also claiming the FIG regime in there years. Unlike the previous regime, there is no longer a requirement for overseas source employment earnings to be retained offshore. However, the relief is subject to an annual financial limit for each qualifying year: the lower of the 30% of the qualifying employment income of £300,000 per tax year.

There are transitional rules for employees who are part way through their three-year claim at 6 April 2025.

Detached duty relief

If an overseas employee is seconded to the UK (and intends to remain in the UK) for less than two years and the UK is regarded as a ‘temporary workplace’, UK tax relief is available for reasonable accommodation, travel, and subsistence costs during the secondment. This is regardless of whether the employee personally incurs the costs or the employer funds them. However, it is important that the correct documentation is in place to demonstrate that this is a temporary secondment to the UK for less than two years.

Relocation Relief

Qualifying expenses of up to £8,000 can be relieved when an employee changes jobs and moves to/from the UK

Travel Expenses

As well as the DDR expenses mentioned above, relief can be obtained for business and home leave flights to and from the UK, subject to qualifying conditions. Other business-related expenses may also be deductible.

Tax Withholding and Tax Return filing

UK tax withholding (Pay As You Earn - PAYE) will be required to be operated on employment income paid to UK employees. Withholding of UK National Insurance may also be required and from 6 April 2026, pay-rolling will also be required in respect of benefits in kind. PAYE withholding requirements can be relaxed for Short Term Business Visitors.

A UK Tax Return may need to be filed after the tax year-end to report and reconcile income for the tax year and to make certain claims for tax relief, including claims under the FIG regime. The deadline for filing and paying any outstanding tax for the year is 31 January following the end of the tax year concerned. Interest and penalties are payable for both late filing and late paid tax.

Short term business visitors

Overseas employees coming to the UK on short term business trips are subject to UK tax on their UK workdays, even if they remain non-UK resident.

However, where an STBV Agreement is obtained from HM Revenue & Customs (HMRC), UK employers no longer have to account for PAYE in real-time. Instead, the UK employer agrees to submit an annual report to HMRC detailing all relevant business visitors to the UK.

The agreement allows the UK employer to forego PAYE withholding when all of the following conditions are satisfied:

- The individual is a tax resident of a country with which the UK has a Double Taxation Agreement (DTA).
- The individual is not employed by the UK company, nor by an overseas branch of a UK company.
- The total duration in the UK is expected to be 183 days or fewer within any 12-month period.
- The UK company is not responsible for the individual's remuneration costs (such as salary, wages, benefits, etc.), and no costs are recharged to the UK.
- The individual is not deemed to be economically employed in the UK.

Please note this exemption does not apply to overseas Directors of UK entities. They will still be subject to UK tax on UK Director fees and may be required to file a UK Tax Return to report this income.

Social security

In the UK Social Security is known as ‘National Insurance’ and is payable by both the employer and employee.

The current rates of National Insurance Contributions (NIC) payable by the employer and employee are shown in Table 02 below.

In recent years, these have been subject to in-year changes so the latest figures should always be checked. An employee on secondment to the UK can claim exemption from UK employer and employee NIC if they meet certain conditions and remain employed in a country (including the EU) that the UK has a social security agreement with. A Certificate of Coverage should be obtained in these cases by applying to the home social security authority where the employee remains covered.

Where an employee is seconded from a non-agreement country (such as Australia, China, or India) they are potentially exempt from paying NIC for the first 52 weeks of the secondment as long as they meet certain conditions.

Table 02 – National Insurance rates

		Rate
Employer NIC	Up to £5,000	0%
	From £5,000	15%
Employee NIC	Up to £12,570	0%
	£12,570 to £50,270	8%
	Over £50,270	2%



Workplace pension scheme (auto-enrolment)

Every individual or business with workers in the UK is obliged to provide a workplace pension scheme for their UK workers. This applies whether they are based in the UK or not.

The employer duties include:

- Setting up a workplace pension scheme
- Assessing and categorising UK workers
- Automatically enrolling eligible UK workers into the scheme
- Collecting pension contributions from employees’ pay
- Paying the employee and employer contributions to the scheme
- Issuing all workers with certain statutory information
- Keeping permanent records
- Submitting a ‘Declaration of Compliance’ to The Pensions Regulator

Staging date

All employers are given a ‘staging date’ when their auto-enrolment duties begin which is issued by The Pensions Regulator and is triggered when a new PAYE arrangement is set up.

Employees aged 22 to state pensions age (65 to 68) earning more than £10,000 a year (2025/26 tax year) must be auto enrolled, and the employer must also contribute.

Worker categories

Employees seconded to the UK from overseas may be outside pensions auto-enrolment, for example, if they are not considered to be ‘ordinarily working’ in the UK. We recommend seeking formal advice about employees in this situation.

Minimum contributions

Minimum contributions are based on a band of earnings. For the 2025/26 tax year this is between £6,240 and £50,270. Minimum contributions are:



The Apprenticeship Levy

The Apprenticeship Levy imposes a 0.5% levy on employers’ salary bills, which is used to fund apprenticeship training programmes in the UK.

There is an allowance of £15,000 to offset against the levy, so this tax only applies where an employer’s annual salary bill exceeds £3m.

However, all organisations (including those not required to contribute to the levy) are eligible to benefit from this funding if they provide qualifying apprenticeship training programmes to employees.

For organisations that do not contribute to the levy because their salary costs are less than £3m per annum, the Government will meet the cost of up to 95% of apprenticeship standard costs, leaving only 5% to be funded by the business. There are plans to replace the Apprenticeship Levy with a new Growth and Skills Levy.



Tax transparency & anti-avoidance

The UK is a strong supporter of actions to increase tax transparency and has introduced several new rules to achieve this.

The UK Government has sought to create and foster a culture of the UK being ‘open for business’ and attractive to overseas investors. At the same time, UK businesses are required to pay the right amount of tax. Therefore, a number of UK anti-avoidance provisions have been introduced in recent years to prevent diversion of profits from the UK and change the behaviours of taxpayers, some of which are summarised below:



Tax reporting & compliance for ‘large’ groups

The UK has a number of additional tax reporting requirements for certain ‘large’ groups which broadly include:

- **Publication of a UK tax strategy** – large businesses are required to publish a tax strategy relating to UK taxation and this is an annual reporting requirement with penalties for late publication.
- **Senior Accounting Officer** – large businesses must appoint a Senior Accounting Officer who must certify that they have appropriate tax accounting arrangements during the financial year (an unqualified certificate), or, if this is not the case, state that the company did not have appropriate tax accounting arrangements in place (a qualified certificate) and provide an explanation for the deficiencies. This is designed to improve Board level input into controls and procedures relating to UK taxation. Penalties are charged for late notification or filing of the annual declaration.
- **Corporate Criminal Offences legislation** – the Criminal Finances Act 2017 introduced new Corporate Criminal Offences (CCO) for the failure to prevent the facilitation of tax evasion. This legislation introduced a legal obligation from 30 September 2017 for businesses to have Reasonable Prevention Procedures (RPPs) in place to prevent its associated personas from facilitating tax evasion.
- **Uncertain tax positions** – large businesses must notify HMRC when they take a position in their tax returns that is uncertain.
- **Country-by-country reporting** – ‘very large’ businesses (those with global consolidated revenue of over €750m) may be required to file an annual Country-by-Country report with HMRC. The specific requirements will depend on whether the group already makes such a filing in another jurisdiction.
- **Multinational and Domestic Top-Up Taxes** – For accounting periods starting on or after 31 December 2023 ‘very large’ groups (those with global consolidated revenue of over €750m) are required to comply with legislation that seeks to ensure that worldwide profits of the group are subject to a minimum tax rate of 15%. The precise compliance requirements will depend on the group’s legal entity structure and whether certain exemptions apply.

Each of these have different qualifying conditions which are not included in this guide. We recommend that detailed advice is taken prior to establishment of a UK business to ensure all UK tax reporting obligations are fully understood.

OECD base erosion & profit shifting (BEPS) action items

The UK is a supporter of the Organisation for Economic Co-operation & Development (OECD) initiative on Base Erosion & Profit Shifting. It has taken a leading role in implementing their recommendations on each of the BEPS action items and new legislation has been introduced in the UK covering:

Action 1:	Ongoing consultation regarding implementation of Pillar 1 and 2. Introduction of a new tax - Offshore Receipts in Respect of Intangible Property
Action 2:	Anti-hybrid rules (these should be considered in the context of hybrid entities/instruments, check the box elections and intragroup payments)
Action 3:	Interest deduction restrictions (relevant to debt funding)
Action 4:	Harmful tax practices (including amendments to the UK Patent Box regime)
Action 5:	Implementation of the multilateral agreement
Action 6:	Permanent establishment status (including introduction of the DPT)
Action 7-9:	Transfer pricing
Action 10:	Country-by-country reporting (and introduction of rules on publication of a UK tax strategy)

Many of the above will be relevant to overseas groups looking to establish a presence in the UK. Certain exemptions may apply to smaller businesses / UK operations, but these should be considered on a case-by-case basis and we recommend seeking professional advice.

Digital Services Tax (DST)

From April 2020 the UK introduced a DST which applies a 2% tax on the UK revenues of certain digital businesses.

Business activities within the scope of the tax include social media platforms, search engines, online marketplaces and certain online advertising activities where in-scope UK revenues exceed £25m per annum and where the group’s global revenues from relevant activities exceed £500m. Payment of any tax liability is due nine months and one day after the end of the accounting period in which in-scope revenue was recognised.

The UK recently agreed a move forward to transition away from its DST towards a global tax system under which larger international groups will pay tax based on where they do business - Pillar 1 and 2.

Offshore Receipts in Respect of Intangible Property (ORIP)

In April 2019 the ORIP rules came into effect. They apply a 20% UK Income Tax charge on income received by non-UK entities, derived from certain intangible property rights where the income relates to UK sales.

Broadly, these rules apply to IP owners that are based in low tax or low substance entities, typically in haven jurisdictions or those with which the UK does not have a full double tax agreement. The UK Government has introduced these rules to encourage a change in behaviour of taxpayers with these types of tax planning structures. These rules should be considered by group’s that have implemented IP ownership structures where IP revenues are subject to low or no taxation.

Whilst not fully legislated at the time of writing, it is expected that the ORIP rules will be repealed for accounting periods beginning on or after 31 December 2024, when further rules related to the Multinational and Domestic Top-Up taxes enter into force.

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Diverted Profits Tax (DPT)

DPT was introduced to counter the use of aggressive tax planning techniques employed by multinational enterprises to divert profits from the UK. Where DPT applies, up from 25% to 31% from 1 April 2023, a tax charge is imposed on the 'diverted' profits of the multinational group. DPT typically applies to two types of arrangements:

- Where there is an 'avoided PE'
- Where a UK company or PE is party to arrangements where there is an 'effective tax mismatch' and the 'insufficient economic substance' condition is met.

Certain exemptions can be given to smaller enterprises where UK sales revenues or UK related expenses are below certain thresholds. Groups should review whether these provisions can apply to their proposed operating model and should ensure transfer pricing methodologies are correct.

General anti-abuse rule (GAAR)

The GAAR was introduced into UK law in July 2013. It aims to deter taxpayers from entering into abusive arrangements and to deter the promotion of tax abusive arrangements.

The GAAR operates to counteract an abusive tax advantage by applying a 'just and reasonable' tax adjustment.

However, the GAAR is not intended to apply where a taxpayer makes a reasonable choice of a course of action and simply chooses one that is more tax efficient than another.



How we can support your international expansion

As market-leading UK accounting, tax, and advisory specialists we help overseas companies establish their presence in the UK every day. We are the trusted advisor to over 2,000 overseas parented companies and each year we support an additional 100+ companies to realise their international expansion plans.

We are passionate about supporting businesses of all sizes, whether this is your first international expansion, or you are part of a large multinational that needs a more coordinated global approach.

We offer accounting, audit and administration services, including payroll, VAT, management reporting and bookkeeping. We also have specialist multilingual experts who focus on International Tax, Transactional Services, R&D Claims, Global Mobility, VAT and Supply chain, as well as sector specific teams including Retail, Financial Services, Media, Technology and UK Property and Construction.



A centralised solution to your global expansion plans

We have enriched our support for international businesses like yours through our membership of Allinial Global - an award-winning international association of legally independent accounting and consulting firms with offices across the world.

Allinial Global has over 260 member firms, with extensive connections throughout the Americas, EMEA (Europe, the Middle East, India, and Africa), and the Asia Pacific region.

As an Allinial Global member, Blick Rothenberg has access to the expertise and insights of a network of high quality dedicated regional firms in key economic centres all over the world.

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As of October 2023, Allinial Global has:



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Allinial Global empowers member firms to transform their people, clients, processes, and technologies for a changing accounting profession.

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CFO of US-owned Ring of Security



“Blick Rothenberg is one of our longest-serving and valued commercial partners within the L&P network. They consistently and pro-actively support our clients, which in turn actively contributes to inward investment into London, making it one of the most dynamic and exciting cities in the world. Their efforts, knowledge, expertise and dedication when supporting start-ups and scale-ups is valued by us all and we are proud to call them partners.”

London & Partners

Our approach

01



We offer an initial complimentary meeting for you to tell us your objectives, expansion plans and proposed UK operations.

02



Working with your team, we will agree areas of advice and create a blueprint and timeline for your international expansion. Our recommended scope of services and fees will be provided in a proposal for us to agree with you and ensure you are happy with the way forward.

03



Uniquely, we provide a dedicated relationship manager to be your main point of contact and support you with any queries that arise at any time. They will proactively stay in touch to ensure you are always comfortable throughout our relationship with you.

04



Your business is important to us at all stages of your international expansion lifecycle, so we pride ourselves on supporting you throughout that journey. As part of this we appreciate that in addition to our advice, you also want the best legal and regulatory advice. We can introduce you to other UK professionals that we regularly work with and trust. Whether you want our help with this or have your own advisors already chosen we will work together to create an integrated UK ecosystem of professional advisors to support you.

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