



UK Expat Tax Quick-Guide

**Know What You Owe –
And What You Don't**

Essential tips to help UK expats stay compliant, avoid double taxation, and plan smarter across borders.



Are You a UK Tax Resident?

Your UK tax liability begins with your residency status.

The Statutory Residence Test (SRT) determines whether you're considered UK resident for tax purposes — and this decides whether you're taxed on your worldwide income or only on UK-source income.

- **Automatic Non-Resident:** Fewer than 16 days in the UK (or 46 if non-resident in any of the previous 3 years)
- **Automatic UK Resident:** 183 or more days in the UK
- **Sufficient Ties Test:** If neither applies, ties such as UK home, family, or work are assessed

Tip: Tracking your UK day count and understanding your connections to the UK is critical. If you can't provide clear evidence, HMRC may assume UK residency and worldwide income could be taxed.

What Income is Taxable in the UK?

Type of Income	UK Resident	Non-Resident
UK employment*	Taxable	Taxable if duties in UK*
Overseas employment	Taxable	Not taxable in UK
UK property rental	Taxable	Always taxable in UK
Overseas property rental	Taxable	Not taxable in UK
UK pensions	Taxable	Usually taxable in UK
Dividends and savings	Taxable	Often not taxable in UK

***Note:** Being paid by a UK employer doesn't necessarily mean your income is UK-taxable. It depends on where your work is physically performed.

How to Avoid Double Taxation

UK expats often face tax obligations in more than one country but double tax relief is available to help avoid being taxed twice on the same income.

- **Double Tax Treaties:** The UK has over 130 in force, each outlining who has taxing rights
- **Credit Relief:** Most common — claim credit in one country for tax paid in the other
- **Exemption Relief:** Some treaties exempt the income in one country entirely
- **Unilateral Relief:** Available even where no treaty exists, under certain conditions

Proper planning ensures the right relief is claimed — and the risk of double tax is avoided.

Key Tips for UK Expats

- Keep detailed records of time spent in the UK each year
- Check whether you qualify for the UK personal allowance
- Understand how your income is sourced under UK rules
- Register for the Non-Resident Landlord Scheme if renting UK property
- Reassess your tax position regularly, especially if your circumstances change



Need tailored advice?

Cross-border tax is complex and mistakes can be costly. Whether you're relocating, renting out UK property, or earning from multiple countries, specialist advice ensures you stay compliant and tax-efficient.

Book a consultation with Expat Taxes today for clear, personalised guidance on your UK expat tax position.

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