



# Asia Advisory Group

## COMING TO THE UK- WHAT SHOULD I BE THINKING ABOUT?

UK tax considerations for non-UK nationals/new 'UK residents' coming to live in the UK.

### Spending more time or coming to live in the UK

- ▶ Whether moving to the UK for work or lifestyle, understanding the implications of your UK tax residence is crucial. It is possible to be tax-resident in more than one country simultaneously. Double tax treaties may apply
- ▶ The Statutory Residence Test has been in force since April 2013 and there are many complexities so full bespoke advice is essential

### Consider how to structure your finances before and after moving to the UK

- ▶ Review current asset and investment holding structures. Should these be re-structured to retain flexibility and reduce exposure to UK tax?
- ▶ Consider how the new 'UK Resident' regime from 6 April 2025 will impact on UK taxation once UK tax resident
- ▶ Consider the timing of when overseas income or gains should be realised
- ▶ Review investment products held to ensure these do not give rise to adverse UK tax charges once UK tax resident

### Purchasing UK property or making other investments in the UK

- ▶ There have been numerous changes to the taxation of UK property since 2013 and depending on how the property is used, this may affect your choice of how to own it

### Ensuring assets pass down to your family's next generations are in line with your wishes

- ▶ Under the new UK Resident regime, relief is available so there is no inheritance tax on non-UK assets in the first 10 years of UK tax residency, except in certain cases, where the asset derives its value from UK residential properties
- ▶ Can trusts or other wealth structures help to pass assets in a controlled manner and in line with your wishes?

### Managing your non-UK business operations once you move to the UK

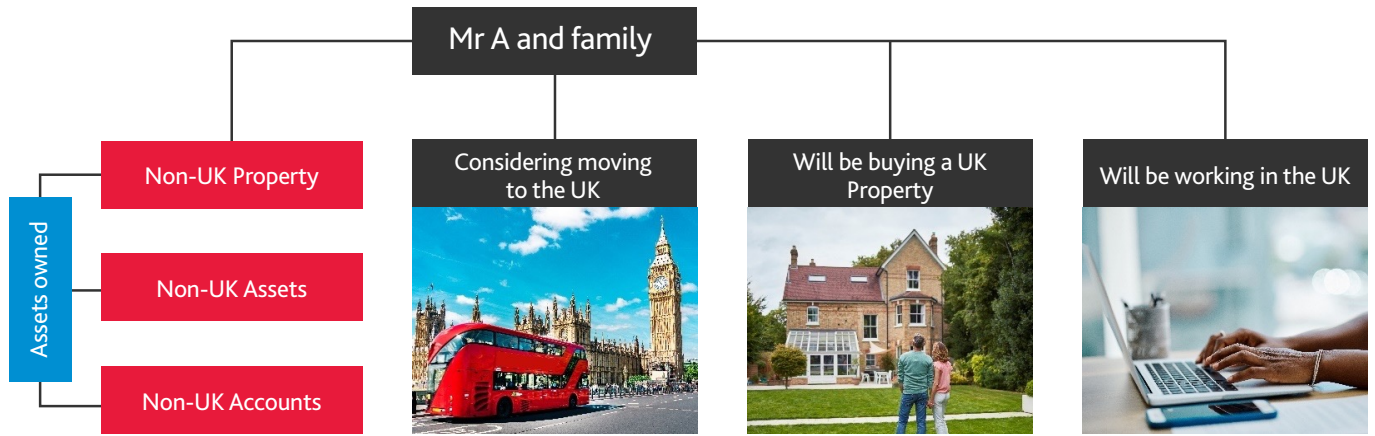
- ▶ Consideration should be given to avoiding the management of a non-UK company in the UK following your move to the UK e.g. should a new UK entity be established?
- ▶ How will the business profits be taxed?
- ▶ How will non-UK employment duties be treated?

### UK reporting obligations

- ▶ There are time limits for registering with HM Revenue & Customs and notifying them about personal and business matters

Full advice will be required taking into account commercial/investment factors. Tax advice in your home jurisdiction must also be sought.

## Example case study



### BACKGROUND

- ▶ Mr A and family are from East Asia
- ▶ He has previously spent time in the UK for business (and in one tax year, more extensively)
- ▶ Mr A wants to expand the family business further into Europe and also would like his children to have schooling in the UK
- ▶ He moves to the UK with the intention to stay for at least 10 years
- ▶ Mr A will work for a UK company and will be required to work outside the UK
- ▶ Whilst in the UK, Mr A will need to access non-UK funds to support his lifestyle
- ▶ Mr A is philanthropic and has earmarked a pot of non-UK funds to supporting charities
- ▶ Mr A owns a number of non-UK assets

### CONSIDERATIONS

The tax position for families moving to the UK can be extremely complex. Areas where we provide advice include the following:

- ▶ Pre-arrival review under the new 'UK Resident' regime including a review of the historic UK tax residency position especially if time has been spent in the UK in prior tax years
- ▶ Acquiring UK property
- ▶ Dealing with overseas workday relief (OWR) claims in respect of employment income in the initial UK years
- ▶ Advising on succession planning and wealth management vehicles including the use of onshore and offshore structures, such as non-UK resident trusts depending on long-term family objectives
- ▶ Tax compliance

### HOW WE HELPED MR A

- ▶ Reviewed Mr A's historic UK tax residency position
- ▶ Advised how the new UK Resident tax regime would apply to Mr A and his wife
- ▶ Reviewed his current asset holdings and investments. We advised on actions to take and refrain from taking, to prevent adverse UK tax implications from arising. We also advised on practical actions to fund his UK expenditure during the proposed period of his UK stay
- ▶ Advised on the management of his offshore companies and changes that he should consider to restructure so that his arrangements remain efficient – both commercially and for ease of operation
- ▶ Assisted with relevant disclosures to be included on his tax return



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All numbers updated as of 10 December 2025

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As trusted advisers to entrepreneurs and owner managed businesses, the private client specialists across the BDO international network have vast experience in looking after the tax affairs of wealthy individuals, their families and their businesses.

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#### Tax Residence

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#### New 'UK Resident' regime

Navigating these complex rules to ensure UK tax is not triggered unnecessarily.

#### Family Offices

For over 100 years we have provided financial and compliance advice to the family offices of high net worth families.

#### Family Business Advisory

We work with multi-generational businesses all over the world with diverse cultures and in diverse sectors.



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