

CROSS BORDER TAX IMPLICATIONS AND PLANNING

More companies are operating outside of Northern Ireland/UK in countries such as Ireland and the rest of the Europe.

Each country has its own requirements for companies to be tax compliant in respect of corporation tax, employment taxes, VAT and any other industry specific taxes such as Relevant Contracts Tax in Ireland that applies to construction, forestry and meat-processing industries . This may also have an impact on the tax reporting requirements in the UK.

Depending on the country, the cost of doing business in respect of taxes may be higher than doing business in the UK and this needs to be considered when pricing goods and/or services that may give rise to additional administrative and tax costs. Therefore, it is important to be able to identify the issues and consider the options available to minimise the cost of doing business outside the UK.

We will highlight the issues that companies may have to consider to be tax compliant in the UK and any other country in which it operates for:

- Land related activities
- Overseas salesforce
- Mobile and/or international workforce – working in UK, outside UK, working remotely from their home outside of the UK, hybrid working
- Cross border movement of goods between companies in the same Group
- Cross border movement of workers between companies in the same Group

Meet the Expert



Denise Heaney
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Denise brings a wealth of experience with 33 years in the field, having initially trained as a Chartered Accountant in a multidisciplinary environment before specialising in tax. Her expertise spans corporate tax, income tax, employment taxes, the construction industry scheme, and payroll for both the UK and the Republic of Ireland. Denise focuses on cross-border tax implications and planning, ensuring that businesses navigate the complexities of international tax regulations effectively.