

The international relocation of executives and key employees is a common feature of today's business world. Such relocations involve moving between countries with differing immigration, social security, work permit and taxation laws. To minimize inconvenience and to also benefit from tax concessions, expatriate executives and employees need timely advice on the consequences of these differences. They need tax professionals who can provide a combination of local attention and global capabilities. HLB International, through its international network of professional member firms, can provide you with the necessary proactive advice and support.

HLB's member firm specialist tax services teams work together to plan for and provide a wide range of opportunities for both expatriate and in-patriate individuals.

#### **EXPATRIATE TAX SERVICES INCLUDE:**

- **Pre-Departure Taxation Consultation**  
One of the team members meet with the expatriate individual prior to departure from the home country to explain taxation consequences of departure. Opportunities for tax planning in the home country may also be identified. In addition, details of the expatriate's situation can be gathered for forwarding to the HLB member firm in the expatriate country.
- **Post-Arrival Taxation Consultation**  
A member of the HLB International representative firm in the host country makes contact with the expatriate before or on arrival in the host country. Again, the purpose of the meeting is to identify any tax planning opportunities in the host country, including structuring of the expatriate's remuneration to benefit from any host country tax concessions.
- **Tax Equalisation and Tax Protection Calculations**  
Many employers offer either tax equalisation or tax protection plans to employees relocating internationally. HLB, through its member firms, can calculate the tax equalisation or tax protection adjustments required under such plans. HLB member firms can also assist employers in the design and implementation of these plans.
- **Property and Investment Planning**  
Moving between countries can have tax consequences for an individual's property and investments such as deemed capital gains tax consequences. With prior consultation these consequences can be identified and timely planned in order to reduce or avoid their impact.
- **Estate Planning and Treaty Interpretation**  
A consequence of relocating internationally is that an individual may become subject to the estate duty laws of the host country. Again, planning before the individual's arrival in the host country can reduce or avoid the exposure to possible estate duty in the host country. A number of countries have entered into estate and gift tax treaties on which, if applicable, HLB member firm specialists can advise.
- **Trusts and Investment Holding Structures**  
Trusts and similar entities are usually subject to special tax provisions. HLB member firms can advise on the effect of these provisions for individuals who benefit from or control such entities and who are moving between countries. Advice can also be given on the establishment of trusts or investment holding structures for individuals relocating internationally.
- **Pension Plan Entitlements**  
Executives and employees working in a host country may be required to accrue pension plan benefits in the host country. Similarly, there may be consequences for the individual's home country pension plan benefits. Member firm experts can advise on the consequences of accruing host country pension plan benefits and any consequences for the home country pension plan benefits.
- **Preparation of Income Tax Returns**  
HLB member firms can prepare home and host country income tax returns for expatriates, having regard to their particular circumstances
- **Immigration and Work Permits**  
Host country immigration and work permit applications often require specialised advice. This can be provided either by the local firm or by specialist practitioners from within the HLB network.

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