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Do you need a Short Term Business Visitor Agreement?

Use this decision flowchart to determine whether you should consider an application for an STBV Agreement with HMRC

Does your UK company have an overseas parent, subsidiaries or associated companies?

Does the UK company receive business visitors from its overseas parent, subsidiaries or associated companies?

In the absence of an overseas parent, subsidiary or associated company, it is unlikely that the UK company has any reportable business visitors. This should be reviewed periodically in case of any changes.

No

Are the home countries of those visitors who are coming to the UK countries with which the UK has double tax treaties that include a 'Dependent Services' or 'Income from Employment' Article?

Find the list of countries with UK double tax treaties <u>here</u>.

It's important for you to know if your UK company has any business visitors coming to the UK to work, either for planned projects or ad hoc trips. If your UK company hasn't had any business visitors, it is unlikely that you will need an STBV Agreement. This should be regularly reviewed.

Yes

You might need an STBV Agreement

Because your UK company is receiving business visitors from overseas, you should consider applying to HMRC for an STBV Agreement.

Find out more about your <u>STBV reporting</u> <u>obligations</u>, or <u>get in touch with our</u> <u>expert team</u>, who will be happy to answer your questions. The UK has double tax treaties with many, but not all countries - Brazil, for example. If a business visitor comes from a country that doesn't have a double tax treaty with the UK, or has a Treaty but it doesn't have a 'Dependent Services' or 'Income from Employment' Article, they can't be included in the <u>STBV</u> <u>Agreement</u>. Instead, you need to operate PAYE on their employment income.

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