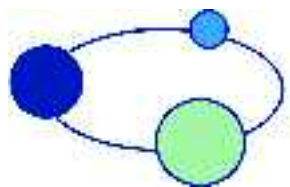


Solving the taxation puzzle



MD Advisory

SPECIALIST TAX ADVISERS

Money is always
there but the
pockets change.

Gertrude Stein



MD Advisory Limited is a specialist tax adviser, dealing with tax and social security for people working abroad.

We advise on both UK nationals going overseas and foreign nationals coming into the UK.

We will tell you what tax to pay in which country and when.



Do you have questions and can't find the answers?

- ▶ *If someone's not on our payroll, do we have to withhold PAYE and NIC?*
- ▶ *Our employee lives in the UK, is paid in the UK, but works overseas. Do they need to pay tax overseas?*
- ▶ *Does he need a work permit?*
- ▶ *Can she stay in our pension scheme?*
- ▶ *Should we base the remuneration package on the UK or overseas?*
- ▶ *Should we provide assistance with housing, relocation, taxes etc?*
- ▶ *The employee says he's worse off, what should we do?*
- ▶ *I'm paid overseas but working in the UK – where do I pay tax?*
- ▶ *How do I get a PAYE code and NI number?*
- ▶ *I want to pay tax and social security in the country I'm working in as it's cheaper – can I?*
- ▶ *I'm not a tax resident so I don't pay tax, do I?*

And we can confirm if the rumours about residence and tax-free income are true...



Our services

We provide services to employers, individuals and professional advisers, including accountants and tax advisers.

EMPLOYERS

Employers of expatriates are often unaware of their obligations for tax and social security compliance, and confused by the advice on offer from HM Revenue & Customs. Little detail is included in the PAYE and NIC guidebooks and most local HM Revenue & Customs offices do not handle expatriate enquiries.

Even if you have had employees overseas before, a different country and a different employee can lead to different questions and different answers. The payroll for an expatriate needs to be tailored to the individual needs of the company and, sometimes, to the different needs of each employee. There are also special HM Revenue & Customs agreements and dispensations that apply, but what is paramount is

real knowledge and understanding of expatriate payroll processes. This is typically not something a company's own provider or in-house payroll department can supply or has time to deal with.

MD Advisory Limited will

- ▶ Explain to you what you need to do and help you to do it, and
- ▶ We will explain to your employee what they need to do and help them to do it.

We also offer an in-house service for larger companies who do not have an International Assignment Tax Function or who need extra help at busy times of the year. MD Advisory Limited will not replace your tax return service provider rather we will complement them. Experience shows that using a service like this improves the relationship with the tax return service provider as frustrations on both sides, over lack of understanding, poor communication or excess fees, disappear.

INDIVIDUALS

Whether you use us as part of our work with your employer, or you engage us independently, we offer the same confidential assistance, we will guide you through the forms you need to submit and explain the hidden meanings of seemingly innocent questions, like *"How long do you expect to be in the UK?"*

PROFESSIONAL ADVISERS

Professional advisers are experts in their field, but few are experts in expatriate tax and social security.

You may not come across expatriate issues often and so when one does arise, you are faced with trying to research answers from scratch. Unfortunately, there are few answers in the HM Revenue & Customs guidebooks and other reference material and time spent doing the research is not cost effective.



Paying the right amount
in the right country
at the right time.



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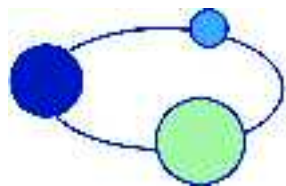
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