



i-paye



**International  
Services Guide**



# Content

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## Page

2. Corporate Criminal Offence of Failing to Prevent the Facilitation of Tax Evasion (CFA 2017)
3. Foreword
4. General Rules Regarding Taxation
5. General Rules Regarding Social Security
6. Double Taxation Treaty and Tax Residency
7. Countries covered by EU Social Treaty, Right to Work and Schengen Area
8. Compliance - Employer
9. Compliance - Professional Contractor
10. I-PAYE's European Service - Overview
11. I-PAYE Foreign Exchange Partnership
12. Country by Country - Getting it Right
15. Frequently Asked Questions and Statements
16. Contact Us
17. Notes

# Corporate Criminal Offence of Failing to Prevent the Facilitation of Tax Evasion (CFA 2017)

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## HMRC Statement:

*"The Government believes that relevant bodies should be criminally liable where they fail to prevent those who act for, or on their behalf, from criminally facilitating tax evasion.*

*The new offences will be committed where a relevant body fails to prevent an associated person criminally facilitating the **evasion of tax**, and this will be the case whether the tax evaded is owed to the UK or foreign country."*

## I-PAYE Comment:

The United Kingdom has wide-ranging international arrangements to help combat **tax evasion**, and information is exchanged with countries with whom the UK has double taxation agreements (DTA) or tax information exchange agreements (TEA). A country with which the UK has a DTA or TEA may also ask the HMRC to require a UK taxpayer to provide information relating to tax liabilities with the overseas country.

A list of countries that the UK has concluded DTA's and TEA's can be viewed on the [www.gov.uk](http://www.gov.uk) website.

It is clear that these agreements and information requests may well be the mechanism by which HMRC will seek to test to see whether Foreign Tax Evasion penalties under CFA 2017 might be relevant.

It is important to note that **tax evasion is already a criminal offence**, whereas tax avoidance is not.

**Test 1** Before applying the legislation, someone must have actually undertaken a criminal act to **evade taxation**. Non-compliance is not by definition Tax Evasion.

Tax Evaded in the context of this guide would be (Social Security (NI) and Income Tax (IT), Corporation Tax (CT) and Value Added Tax (VAT).

*"Tax evasion involves, under existing laws the deliberate misrepresentation of a business's or an individual's financial affairs to the tax authorities to reduce tax liabilities by:*

- deliberately not declaring all income.*
- claiming expenses that are not due.*
- creating false documents to support the understatement of income or over claiming of expenses."*

**Test 2** If Test 1 has been satisfied HMRC will then look to see has anyone (Associated Person (AP) / Representative (R)) of the relevant body assisted the taxpayer in Evading Tax.

**Test 3** If Test 2 has been satisfied HMRC will then look to see whether a relevant body (Company or Partnership) failed to prevent its AP or R from assisting in the Evading of the relevant Tax and if the answer is yes, then unlimited penalties can be levied..

## Defence

Prevention is the best form of defence and agencies should seek to ensure that they have a robust process that ensures that all their suppliers are not undertaking any form of **Tax Evasion**, anywhere in the world, and that their own employees are aware of the new legislation and not inadvertently engaged in facilitating Tax Evasion.

# 1. Foreword

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One of the first issues any contractor must consider, when deciding to work away from their home country, is the type of payment solution they should operate through, and whether this will be acceptable to the end client, intermediary agency and the Tax and Social Security Authorities in the host country in which they will be working.

Confusion over who is actually paying for the services of an individual, has led to a misunderstanding of the definition of Employer within the standard OECD Double Taxation Treaty. This error generally leads to the payment of taxation to the wrong tax authority or is used to justify Tax Evasion.

Host Country Tax and Social Authorities are now applying increasing pressure upon end clients to ensure that their supply chain is compliant and that the correct amounts of Employment Taxes (Income Tax and Social Security) are settled.

In some cases Agencies are being refused the opportunity to place workers due to the use of structures, that, whilst they may be considered compliant in the workers home country, may very well be considered as Tax Evasion mechanisms elsewhere.

**Each party in the contractual chain should carefully consider what payment model(s) they deem as compliant and care should be taken when engaging with any model that converts employment income in to another income type or can't provide evidence of local compliance. For example**

## **Personal Service Company**

That converts employment income subject to Employment Taxes to profits subject to Corporation Tax.

## **False Self Employment**

That converts employment income subject to Employment Taxes to profits subject to lower rates of Social Security.

## **Split Income Deals**

That convert employment income subject to Employment Taxes to loans or other types of payments that are not reported to the host or home country tax or social authorities.

## **Employment Intermediaries**

That ignore the reporting and compliance requirements in the host country entirely.

We hope this guide will help dispel some of the myths and provide you with the information you need to avoid falling foul of local and/or home tax and social security laws, which has proven time and time again to be a costly mistake.

## 2. General Rules Regarding Taxation

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### Income Tax - General

Individuals will normally remain tax resident in the country in which they reside unless exempted by the relevant Tax Authority. This means that Individuals will normally have to report their worldwide income.

Individuals will normally become tax resident in the country in which they are working after they have been in the country more than 183 days.

Individuals will normally be liable to taxation in the first instance on income arising in whichever country it arises or is earned.

For example an individual is tax resident in the UK and receives interest from a Spanish Bank Account and from the letting of an apartment. This income would initially be liable to Spanish Income Tax, as it has arisen in Spain, but as individual remains tax resident in the UK, then the income is also reportable to the UK Tax Authorities (HMRC).

Any taxation paid to the Spanish Authorities would be credited against the taxation arising on the same income in the UK. This is called Foreign Tax Credit Relief.

### Income Tax - Profits

For profits generated by a trade the rules are simply that the taxation arises wherever the trade is exercised and the profits generated and must be reported to the relevant tax authority. The income would also be reportable and taxed in the country that they are tax resident.

The same rule applies to the taxation of company profits and possibly the distribution of dividends to shareholders.

### Income Tax - Employment Income

This is probably the area of most concern as there is a common understanding that protection from local taxation exists by applying the 183 day rule contained in the majority of Double Taxation Treaties. This is incorrect.

The rule, for most, is that the Employment Income is taxable in the country in which the duties are performed if ultimately an organisation based in that country pays and utilises the services. The organisation paying for the service is classed as the **Economic Employer** and it is where they are based that is important, and not the organisation that may hold the employment contract.

Individuals who remain tax resident in their home country will also have to report the income and will be entitled to a tax credit for taxation paid due to local rules.

**Example:** French Contractor employed by a UK Employment Agency to work at a Norwegian client site in Norway where the UK UK Employment Agency recharges the Norwegian client for the services provided by the French Contractor.

As the services are performed in Norway and recharged to the client then taxation would be due to the Norwegian Tax Authorities from the first day.

The French Contractor, as they remain tax resident in France, would declare the income to the French Tax Authorities and claim Tax Credit for the Tax paid to the Norwegian Tax Authorities.

What should be clear is that the worker and client that decide where tax is paid. The UK Employment Agency is ignored in deciding where the tax is due.

## 3. General Rules Regarding Social Security

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The **general rule** is that Social Security, if you are working in the European Union / Economic Area, is payable to the Competent Social Authority in the country where the services or employment is exercised. This means that even if Income Tax is not due then Social Security may be from the first day.

Local Social Security can only be avoided if a relevant and valid certificate of exemption is held confirming that the individual has elected to remain covered by the Social Security System in their Home country. This is called the short term posting rule.

### Employed Individuals

For employed individuals, the Employer and Employee jointly apply for the relevant exemption certificate (A1 or A2) and this will only be provided if.

- The Employer and Employee are resident in the same country.
- The Employee is not subcontracted to an organisation who in turn subcontracts them on to a third organisation.
- The Employee is Habitually Resident in the home country immediately before posting.
- The Employee was contributing in to the home country Social system prior to posting.
- The Employer has a substantial trading presence in the home country.

The above rules are designed to prevent 'Social Dumping' which, if suspected, may lead to the A1 or A2 being refused or if already issued, 'revoked'.

For individuals working in two or more countries the default position is that they will pay Social Security to the country in which they reside as opposed to the country in which their employer is based. This means that many cross border workers may be paying Social Security to the wrong authority, as will be their employer.

### Self Employed Individuals

For self-employed individuals they normally have to prove that they have a continuing substantial business in their home country.

### Reclassification of Earnings

Many jurisdictions have their own anti-avoidance rules when it comes to deciding whether someone is employed or self employed.

Generally, in the event that there is an underpayment of Social Security, because an individual has been incorrectly classified, then they would normally seek to collect the amount due from either the organisation that utilised the worker and / or the business that had the contract with the individual.

The local Social Security Authority can ask any other EU/EEA Social Authority to pursue a debt on their behalf.

**Example:** British Contractor is engaged by an UK Employment Business to work in France at a French Organisation. The UK EB enters in to a contract with the worker as a self employed individual and French Social Security is paid on that basis. At a later date, following an audit, the French Authorities conclude that the individual was really employed and sends a demand to the UK EB who then must settle the amounts due.

In the event that the UK EB failed to pay then the UK HMRC would be requested to pursue the debt on behalf of the French Social Authority.

## 4 . Double Taxation Treaties and Tax Residency

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### Individuals

As a general rule, the 183 day section of the [OECD Model Double Taxation Treaty will not prevent taxation](#) being due to the tax authority of the country in which the duties are performed, if

- The client is paying directly or indirectly for the services;
- The client is based in the country in which the services are provided;
- The individual is not on a business trip directly connected to the work and continuing employment with a client based in the United Kingdom. Most countries have defined rules regarding what is and what is not a business trip.

It must be stressed that it is only the Tax Authority in the country in which the duties of employment are performed that can exempt the income from taxation, and this would only be considered if the individual is paying tax on that income in their home country.

The United Kingdom and many other Tax Authorities have undertaken an exercise to identify tax resident individuals who have not declared their earnings. The failure to report worldwide income will result in the payment of the taxation they have evaded plus severe penalties and interest charges, in some cases they may face a custodial sentence.

Many agreements now exist for the exchange of information between European Tax Authorities so that any tax lost is easily identified and pursued.

There is a very fine line between **“Tax Avoidance”** which is the legal structuring of tax affairs to reduce the levels of Taxation payable and **“Tax Evasion”** which generally is the act of under declaring Income and Gains whether deliberate or not.

Care should also be taken that income is not being converted in to something else, such as a loan or non specific payment, these types of arrangements generally only defer the taxation due date and ultimately may be viewed as "Tax Evasion" by the relevant Tax Authority.

In the UK there is proposed legislation that will automatically trigger a tax liability for any loans outstanding, no matter the method of loan, on 6 April 2019. For UK Tax Resident individuals this could mean loans from many, many years ago suddenly being taxable in the 2019/20 Tax Year.

### Companies

As a general rule a company (PSC or otherwise) will be considered Tax Resident in the country in which they generate profits if they have a Permanent Establishment or are Deemed to have a Permanent Establishment (PE).

PE, actual or Deemed, can be established very easily and it does not necessarily rely upon having a physical office or building. Each double taxation agreement states what the rules are, but generally a PE will be established if the business has a fixed place of business through which the business of an enterprise is wholly or partly carried on, or a person is acting on behalf of a company and habitually exercises an authority to conclude contracts in the relevant country.

If a company has a PE in a country then this is important not just for the taxation of its profits, but for the taxation of dividends paid to shareholders.

So a UK company with a PE in Norway, will be liable to Norwegian Corporation Tax and the dividends to the Shareholders would be liable to Norwegian Income Tax as Norwegian source income. If the shareholders are not tax resident in Norway then the company is responsible for withholding tax.

## 5. Countries covered by European Social Treaty

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Italy
- Latvia
- Lithuania
- Liechtenstein
- Luxembourg
- Malta
- Netherlands
- Norway
- Poland
- Portugal
- Republic of Ireland
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- United Kingdom

Employees who live in one of these countries, and work in another, are exempted from the local social scheme providing that they and their employer meets the habitual residence tests in their home country and a valid A1 or A2 Certificate is held. The countries in **blue** above represent the countries in which I-PAYE is or has operated.

Failure to account correctly for Social Security costs in the correct country can lead to further liabilities arising for social security, and it is worthwhile remembering that there is no credit available in an employee’s home country, for social security paid in another country.

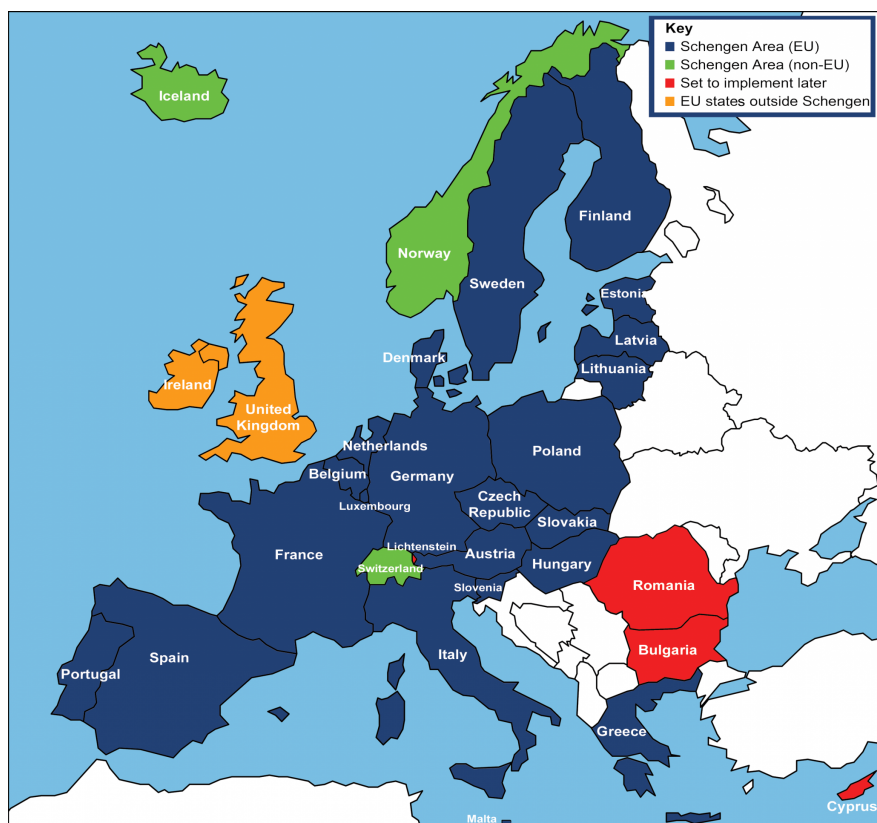
### RIGHT TO WORK IN THE EUROPEAN UNION

In general, individuals, born or a naturalised citizen in one European Country will have automatic right to work in any other European Country.

Individuals coming from Croatia may need permission to work in another European country, and the same would be true for EU Nationals going to work in Croatia.

Care needs to be taken when employing individuals covered by the Schengen Agreement as not all countries have signed up to this agreement. The Schengen Agreement allows an individual, with a valid work permit from from a Schengen Country, to work in any country within the Schengen Area.

As you can see from the map aside, the only countries that have not signed up to the Schengen Agreement are the United Kingdom and Republic of Ireland.





## 6. Compliance - Employer

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I-PAYE was formed in 2005 and we have been working hard ever since to provide compliant employment solutions to individuals working in the United Kingdom and elsewhere in Europe. As a **Professional Contractor Employer** we can demonstrate.

- ✓ That we are registered as an employer in each jurisdiction in which we employ workers and we have a mechanism for ensuring that taxation and social security is settled.
- ✓ That the taxation and social security withheld is paid across to the relevant authority.
- ✓ That all A1s obtained by us are from the UK Competent Authority and will only be obtained for individuals habitually resident in the United Kingdom.
- ✓ That in some jurisdictions we have over 10 years experience in employing Professional Contractors.
- ✓ That we have the inhouse expertise which is supported by a network of third parties, where host country requirements dictate.
- ✓ That all individuals remain employed by us, we do not subcontract workers through their own PSC, as self employed individuals or another third party company.
- ✓ That we pose no risk under CFA 2017.

We are always happy to provide any required evidence of compliance and reporting on request.

Whenever it is possible, I-PAYE will register the individual with the local tax authority. However, due to identity requirements, many countries now insist on meeting with the relevant individual, during which they are generally asked to provide their passport and confirmation of where they are staying locally.

In the majority of countries it is preferable to continue contributing to the UK National Insurance (Social Security) system, assuming it can apply, and as such a certificate of continuing liability to the UK National Insurance scheme (A1, A2) is applied for and obtained, thus removing the liability to local Social Contributions. The UK is generally considered a low National Insurance regime, but many countries have capped their National Insurance.

As a general rule I-PAYE would not seek to employ a local National to work in their home country.

## 7. Compliance - Professional Contractor

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I-PAYE has considerable experience complying with United Kingdom and other country compliance requirements.

Our Compliance for UK individuals that remain Tax Resident in the United Kingdom would include:

### **Registration and Submission of a UK Self Assessment.**

Under HMRC guidance any individual working overseas must complete a self assessment to report the overseas income. This is also the mechanism for claiming credit for overseas tax paid.

For individuals working in the United Kingdom, a UK Self Assessment may be required to claim back any excess taxation paid.

For other Nationals, we will provide copies of any paperwork required so that they may file the relevant Tax Declaration in the Home Country.

I-PAYE European Team will assist and advise on the following: -

### **Registration with the local tax office in the country in which they are working**

Most countries insist that a local tax return is completed. Each country is different and this point is explored more on the specific country guides.

### **Confirmation of continuing liability to UK National Insurance**

I-PAYE European Team will advise and apply for the relevant A1 and will automatically apply for the A2 once the anniversary date of 24 months has passed.

### **Overseas Tax and Client Audits**

In recent years I-PAYE has been audited by:

German Tax Office

Netherlands Tax Office

Norwegian Tax Office

Deloitte's LLP on behalf of AGIP KCO NLI

### **Wage Tax / PAYE and Social Security**

I-PAYE will withhold sufficient Income Tax and Social Security to be paid directly on behalf of I-PAYE to its wage tax account or on behalf of the worker to their Tax Account as required locally and in the UK.

## 8. I-PAYE's European Service - Overview

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### KEY FACTS:

- Individuals become employees of I-PAYE Limited, a UK Registered Company.
- Employees are contractually entitled to a guaranteed salary, whether we are paid or not.
- Employees are contractually entitled to agreed fixed allowances to cover their commuting, living and other costs overseas.
- Employees can be paid in GBP, EURO, NOK or US Dollars. Whilst we do pay out in the currency that we invoice, we also have our Foreign Exchange Partnership to help manage the cost of currency transfers.
- All payment advices are in the payment currency, for easy reconciliation.
- All employment records are available for relevant authority and end client audits.
- All invoices will be auto delivered in PDF.
- I-PAYE Limited will undertake all necessary compliance for each of its workers. However, in some cases the individuals may be obligated to deal with the overseas authority directly themselves.
- I-PAYE Limited will ensure that all payments comply with local and UK Legislation.
- I-PAYE Limited is happy to work with you to achieve an acceptable placement to the relevant end client.
- I-PAYE Limited does not charge the agency anything for its services. The fees are charged out of any savings we achieve in the efficient remuneration package we put in place for our employees.
- I-PAYE Limited will agree with each worker a structure of payments to maximise their net income, whilst complying with all relevant legislation.

### Who would benefit from our main services?

- UK and other EU Nationals who live in or have made the United Kingdom their home, and are to work for an end client based in the EEA, excluding the United Kingdom.

Individuals must have been habitually resident in the United Kingdom prior to their departure and HMRC will check that the UK is really their home and not simply a postal address. They must have an up to date UK National Insurance Record.

- EU Nationals who are habitually resident overseas, but are coming to work in the United Kingdom for a client based here.
- We are happy to provide an employment solution for all European Nationals and / or individuals that have a right to work in the Schengen Area and this may be particular beneficial over an agency setting up and administrating their own in country payroll. We are happy to discuss the requirements for such a payroll on a case by case basis, but as already confirmed we normally do not seek to employ local nationals, with the exception of UK Nationals working in the UK.

Each case must be viewed on its own merits and we will gladly speak to any interested candidate and insist that any individual is interviewed by us, typically over the telephone, to ensure that they are, and we are, suitable for working together.

## 9. I-PAYE Foreign Exchange Partnership

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Generally, we will pay the Professional Contractors we employ in the currency that we bill. So if we bill for an employee's services in US Dollars then we would remit, to their personal bank account, the net income due to them in US Dollars. The receiving bank would then normally convert the net income to the local currency.

To provide further value to our employee's, we have taken the proactive step of negotiating a partnership with a specialist Foreign Exchange Partner (FXP).

As part of this unique partnership our employees, have access to a personal currency account that will enable us to remit their net funds through it and at the point of receipt the net funds will be converted in to their currency of choice and automatically remitted to their personal bank account. Alternatively the contractor can elect to leave the monies in their client account and remitted as and when instructed.

The retail FX rate is normally around 3-8% below that published interbank rate. Through our partners the Foreign Exchange offered is typically 1.5 to 2% lower than the published interbank rate.

**Please note that there is no additional charge for this service for Professional Contractors employed by us, it is solely our intention to enhance the service we offer them.**

## 10. Country by Country - Compliance Guide

Country	Tax Registration	I-PAYE can Employ	Reporting and Payment	I-PAYE Employer Ref
Belgium	Employer and Employee	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Monthly Tax Declaration and payment of Income Tax retained.  End of Year Income Statement.	111469925
Bulgaria	Employer and Employee	All European Nationals not Habitually Resident or naturalised as living in Bulgaria.	Monthly Tax Declaration and payment of Income Tax and PRSI retained.  End of Year Income Statement.	3075886860
Croatia	Employer and Employee	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Monthly Tax Declaration and payment of Income Tax retained.	68765456956
Denmark	Employer and Employee	All European Nationals not Habitually Resident or naturalised as living in the Denmark.	Monthly Tax Declaration and payment of Income Tax retained.	PAYE: 07-103924  RUT: R0016699
Finland	Employee Only	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Employee Responsible for Monthly Tax Payments.  Annual Income Statement, followed by submission of Finnish Tax Return.	Not Applicable

Country	Tax Registration	I-PAYE can Employ	Reporting and Payment	I-PAYE Employer Ref
France	None	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Annual Income Statement, followed by submission of French Tax Return.  Tax Settled upon receipt of Tax Assessment.	Not Applicable.
Germany	Employer and Employee	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Monthly Tax Declaration and payment of Income Tax retained.	231/197/31232
Ireland (Eire)	Employer and Employee	All European Nationals not Habitually Resident or naturalised as living in the Ireland.	Monthly Tax Declaration and payment of Income Tax and PRSI retained.  End of Year Income Statement.	9579097E
Italy	Employer and Employee	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Monthly Tax Declaration and payment of Income Tax retained.  End of Year Income Statement.	97692420017
Netherlands	Employer and Employee	All European Nationals not Habitually Resident or naturalised as living in the Holland.	Monthly Tax Declaration and payment of Income Tax retained.  End of Year Income Statement.  Tax Return submission to obtain Tax Assessment.	PAYE 8149.60.67  KVK 55734170

Country	Tax Registration	I-PAYE can Employ	Reporting and Payment	I-PAYE Employer Ref
Norway	Employer and Employee	All European Nationals not Habitually Resident or naturalised as living in the Norway.	Monthly Tax Declaration and payment of Income Tax retained.  Annual Tax Return Required	988681571
Portugal	Employer and Employee	All European Nationals not Habitually Resident or naturalised as living in the Portugal.	Monthly Tax Declaration and payment of Income Tax retained.	PT98042336
Romania	Employer and Employee		Monthly Tax Declaration and payment of Income Tax retained.	5388757
Spain and its Islands	Employer and Employee	UK Habitually Resident Individuals covered by an A1 or A2 certificate of continuing liability to UK National Insurance.	Annual Income Statement, followed by submission of Spanish Tax Return.  Tax Settled upon receipt of Tax Assessment.	N0060701J
Sweden	Employer for Social Security and Employee for Tax.	All European Nationals not Habitually Resident or naturalised as living in the Spain.	Employers NI by Monthly Report.  Annual Income Statement, plus Swedish Tax Assessment.	502071-667
United Kingdom	Employer and Employee	All European Nationals	UK HMRC by Daily RTI	428/NZ69141

Other countries are being added all the time, so if you are interested in a country not listed above then please contact us.

# 11. Frequently Asked Questions and Statements

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**Question.** Can I use my UK Personal Service Company when working overseas?

In most European Countries the use of a UK Personal Service Company does not offer the benefits that the company would enjoy for UK Assignments. There are many issues to consider, such as where the company is tax resident, whether expenses are tax free, where Income Tax and Social Security is due and on what. In most cases when the overall taxation, social security and compliance costs are detailed, an Employment Income only model tends to be the more attractive model.

**Statement.** I believe that I am exempt from Taxation as my assignment will be less than 183 days in the country.

In most cases an individual on assignment will be liable to taxation on income arising in the country in which they are working from day 1. Some countries may ignore stays of a month or less. Generally, after 183 days the individual becomes tax resident in the country in which they work, as well as the country in which they live. This then means that the order in which income is taxed, and in some cases the rate of tax withheld, is dictated by the relevant Double Taxation Treaty.

**Statement.** I only ever pay taxation in my home country, no matter where I have worked I have been paid gross.

Paying tax to the wrong tax authority does not preclude you from paying tax to the correct authority. The Authority to whom taxation was correctly due will seek to collect the full amount, plus interest and penalties. You would then be required to submit a repayment claim to the tax authority you have incorrectly paid.

**Statement.** I have paid taxation to the Tax Authority where I was working, this makes it tax free back home.

Generally, if you remain tax resident in your home country then you may be liable to additional taxation if the tax liability on the same income is higher in your home country. The tax paid already will be taken in to account and you will only have to pay the difference.

**Statement.** I am employed by a business not based where I am working, surely I pay tax where my Employer is based.

If you are being hired by one organisation to another and they ultimately are paying for your services, it is the jurisdiction they are based in that is important. If they are based in the country in which you are working then they are classed as the Economic Employer and you would pay tax from the first day, unless exempt by the local Tax Authority.

**Statement.** I do not need to worry as I will be out of the European Country long before they know I am working there.

This is simply not true and each European Tax Authority has the right to ask another European Tax Authority to pursue a debt on their behalf. The Mutual Assistance Recovery Directive (MARD) has caught many Professional Contractors out and they are surprised when, for example, HMRC start chasing a debt owed to France.

**Statement.** I can choose where I pay my Social Security.

Social Security is due in the European Country you work, unless exempted by the issuance of a Certificate of Continuing Liability by the Competent Authority of the country in which you habitually reside and your Employer is based.

**Question.** As an organisation closest to the end client do I have any risk?

Depending upon where the services are provided then you may have the risk that any unpaid Income Tax and or Social Security (Employers and Employees) can be assigned to any party in the contractual chain, including the client.

Employment Businesses typically also indemnify their clients from any risk on the labour they supply and many have received demands from clients, that at best are relationship ending, and at worst, business ending. **New rules from 30 September 2017 mean that UK based businesses face unlimited fines for failing to prevent Tax Evasion.**

**Question.** What should I / we do?

If you have any questions then a member of our team would be more than happy to assist. Doing nothing and hoping for the best is not really an option.



## 12. Contact Us

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If you are struggling with a technical issue on placing a Professional Contractor on Assignment in Europe or the United Kingdom then have a look at our website and European Services video, and please feel free to contact us!

### MAIN CONTACTS

**Tel:** 0151 449 3500 and select option one  
**Email:** [europe@i-paye.com](mailto:europe@i-paye.com)  
**Website:** [www.i-paye.com](http://www.i-paye.com)



e [info@i-paye.com](mailto:info@i-paye.com)

t +44 (0) 0151 449 3500

w [www.i-paye.com](http://www.i-paye.com)

f +44 (0) 0151 203 3130

