



Global Mobility Signpost Document Europe

Last Updated 4 March 2021

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Austria



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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	Austrian tax treaty	None	20% to 55%	18.12%	21.38%

<https://taxsummaries.pwc.com/austria>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-austriahighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/austria/individual/taxes-on-personal-income>

<https://www.gov.uk/guidance/living-in-austria>

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation treaty with Austria](#).

Permanent Establishment

<https://taxsummaries.pwc.com/austria/corporate/corporate-residence>

Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employee, see Article 14 covering employment income.

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Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

Austria have agreed to apply the detached worker rules.

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Austria for up to 2 years. This means no Austrian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

You must [register as a resident](#) if you're living in Austria.

Check the [entry requirements for Austria](#). Read the Austrian government's [guidance on residency permits for third country nationals](#).

Residency & access to the labour market under Article 50 TEU, including forms, guidance in English on how to complete the form and documents required:

<https://www.bundeskanzleramt.gov.at/en/topics/brexit/residency-and-access-to-the-labour-market.html>

<https://www.migration.gov.at/en/types-of-immigration/brexit/>

<https://www.bmeia.gov.at/en/austrian-embassy-london/travelling-to-austria/entry-requirements-visa-and-immigration/>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-austria>

<https://www.gov.uk/guidance/living-in-austria>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

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<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1101&langId=en>

Useful information to provide employees

UK help and services in Austria <https://www.gov.uk/world/austria>

<https://www.gov.uk/guidance/living-in-austria>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

Read HMRC guidance about:

- [telling HMRC if you leave the UK to live abroad](#)
- [tax on your UK income if you live abroad](#)
- [paying income tax in Austria](#)

You should get professional advice on paying tax in Austria. You can find a tax adviser (Steuerberater) or accountant at [Kammer der Wirtschaftstreuhänder](#) or find an [English-speaking lawyer](#).

<https://www.bmeia.gv.at/en/austrian-embassy-london/travelling-to-austria/living-and-working-in-austria/working/>

[Recognition of professional qualifications](#)

Driving:

I hold a UK driving licence. What do I have to consider when driving a vehicle in Austria?

Holders of British driving licences who reside and would like to drive in Austria, must have their British driving licence exchanged for an Austrian driving licence by 30 June 2021. It is not necessary to retake the driving test.

After 30 June 2021, it will no longer be permitted for UK nationals residing in Austria to drive with a British driving licence. However, a British driving licence can (as long as it is valid) still be transferred later than 30 June 2021 without having to take a practical test.

Holders of British driving licences who are only temporarily staying in Austria (e.g. tourism) do not need an international driving licence to drive a motor vehicle in Austria as long as the British driving licence complies with the provisions of EU driving licence directives. In the case of older British driving licences (e.g. driving licences without a photo), which neither comply with the provisions of the EU Directives nor with the provisions of the Vienna Convention or the Geneva Convention, an international driving licence must be carried in order to drive a motor vehicle in Austria.

I want to drive my vehicle, registered under UK law, in Austria. Which provisions will apply?

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Registration: The registration plate must be valid under British law and must comply with the UK regulations provided for this purpose (in particular with regard to documents to be carried). In the case of permanent residence of the owner of the vehicle, vehicles with foreign registration plates must be registered within one month of their first entry into Austria.

Country registration: Motor vehicles with foreign registration plates must display the national vehicle registration plate and the international licence plate country code (Distinguishing sign of the State of registration) at the rear.

Insurance: When driving a motor vehicle registered in the United Kingdom, the Green Card must be carried as proof of insurance coverage.

BUFDG discussion boards

Belgium



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<https://ec.europa.eu/social/main.jsp?catId=1102&langId=en>

- Useful information to provide employees
- BUFDG discussion boards

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	Belgian tax treaty	None	25% to 50%	13%	25% to 41%

<https://taxsummaries.pwc.com/belgium>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-belgiumhighlights-2020.pdf>

<https://www.expatica.com/be/finance/taxes/taxes-in-belgium-100073/>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income (inc payroll) Tax

<https://taxsummaries.pwc.com/belgium/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Belgium](#).

Permanent Establishment

<https://taxsummaries.pwc.com/belgium/corporate/corporate-residence>

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Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14 for employment income.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Belgium for up to 2 years. This means no Belgian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

The [Federal Public Service for Foreign Affairs website](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-belgium>

<https://www.gov.uk/guidance/living-in-belgium>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1102&langId=en>

Useful information to provide employees

UK help and services in Belgium <https://www.gov.uk/world/belgium>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.expatica.com/be/>

<https://www.gov.uk/guidance/living-in-belgium>

If you need to take action to secure the recognition of your academic or professional qualification in Belgium, visit the [Business Belgium website](#).

BUFDG discussion boards

[Recovering NI from HMRC - Belgian liabilities established](#)

[Belgian basic pay increases - 1 January 2021](#)

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Bulgaria



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<https://ec.europa.eu/social/main.jsp?catId=1103&langId=en>

- Useful information to provide employees
- BUFDG discussion boards

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	Bulgarian tax treaty	None	10%	13.78%	18.92% to 19.62%

<https://taxsummaries.pwc.com/bulgaria/>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-bulgariahighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit

<https://iuslaboris.com/wp-content/uploads/2020/12/Brexit-Guide-for-International-Employers-9.pdf>

Income (inc payroll) Tax

<https://taxsummaries.pwc.com/bulgaria/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

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Double Taxation Treaty

The UK has a [double taxation treaty with Bulgaria](#)

Permanent Establishment

Read the full wording at Article 5 of the treaty (above), however, the paragraphs with most relevance for global mobility purposes states that where a person is acting on behalf of the university and has authority to conclude contracts on the university's behalf, the university will have a deemed PE in Bulgaria in respect of any activities which that person undertakes for the university (unless falling within the "it does not include" list – see the full version).

<https://taxsummaries.pwc.com/bulgaria/corporate/corporate-residence>

Academic provisions

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Bulgaria for up to 2 years. This means no Bulgarian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

The [Bulgarian Ministry of Foreign Affairs](#) and the [Invest Bulgaria Agency](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

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Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-bulgaria>

<https://www.gov.uk/guidance/living-in-bulgaria>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1103&langId=en>

Useful information to provide employees

<https://www.gov.uk/guidance/living-in-bulgaria>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

UK help and services in Bulgaria - <https://www.gov.uk/world/bulgaria>

Professional qualification recognition in Bulgaria:

- [Bulgarian NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Bulgarian single point of contact](#)

BUFDG discussion boards

[Bulgaria discussion page](#)

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<https://ec.europa.eu/social/main.jsp?catId=1104&langId=en>

- Useful information to provide employees
- BUFDDG discussion boards

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Croatia tax treaty	Yes	24% to 36%	20%	16.5%

<https://taxsummaries.pwc.com/croatia>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-croatiainhighlights-2020.pdf?nc=1>

Income (inc payroll) Tax

[PwC personal taxes summary - Feb 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation treaty with Croatia](#)

Permanent Establishment

<https://taxsummaries.pwc.com/croatia/corporate/corporate-residence>

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Academics provisions

There is a “Teachers & researchers” provision at Article 20 (read full version above). Exemption is broadly available where:

- Teaching or carrying out research at a recognised educational institute
- Maximum period of 2 years

But doesn’t apply to income from research if that research is primarily undertaken for the private benefit of person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Croatia for up to 2 years. This means no Croatian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

The [Ministry of Foreign Affairs website](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-croatia>

<https://www.gov.uk/guidance/healthcare-in-croatia>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1104&langId=en>

Useful information to provide employees

UK help and services in Croatia <https://www.gov.uk/world/croatia>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-croatia>

Recognition of professional qualifications:

- [Croatian NARIC](#), the information centre for the academic and professional recognition of qualifications
- [Croatia Point of Single Contact](#)

BUFDG discussion boards

[Croatia discussion board](#)

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Cyprus



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Cyprus tax treaty	None	20% to 35%	8.3%	12%

<https://taxsummaries.pwc.com/cyprus>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-cyprushighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

[PwC personal tax summary - December 2020](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation treaty with Cyprus](#).

Permanent Establishment

<https://taxsummaries.pwc.com/cyprus/corporate/corporate-residence>

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Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Cyprus for up to 2 years. This means no Cypriot social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Cyprus Civil Registry and Migration Department](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

Healthcare: individuals must register as Cypriot resident if living or working in Cyprus more than 3 months. Once resident, you can register with Cypriot Dr through the General Healthcare System (GHS) – then can access state healthcare services.

<https://www.gov.uk/guidance/healthcare-in-cyprus>

<https://www.gov.uk/guidance/living-in-cyprus>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

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<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1105&langId=en>

Useful information to provide employees

UK help and services in Cyprus <https://www.gov.uk/world/cyprus>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

Recognising professional qualifications in Cyprus - [Cyprus NARIC](#), the information centre for the academic and professional recognition of qualifications

Healthcare <https://www.gov.uk/guidance/healthcare-in-cyprus> must register as Cypriot resident if living or working in Cyprus more than 3 months. Once resident, you can register with Cypriot Dr through the General Healthcare System (GHS) – then can access state healthcare services.

Working in Cyprus – must register with Cyprus Social Insurance Services & pay healthcare contributions.

<https://www.gov.uk/guidance/living-in-cyprus>

BUFDG discussion boards

[Cyprus discussion board](#)

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Czech Republic



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Czech tax treaty	None	15%	11%	33.8%

<https://taxsummaries.pwc.com/czech-republic>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-czechrepublichighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

[PwC personal taxes - January 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with the Czech Republic](#)

Permanent Establishment

<https://taxsummaries.pwc.com/czech-republic/corporate/corporate-residence>

Last Updated 4 March 2021

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Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in the Czech Republic for up to 2 years. This means no Czech Republic social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699bf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The Czech [Ministry of Foreign Affairs](#) and [State Labour Inspection Office](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-the-czech-republic>

<https://www.gov.uk/guidance/living-in-the-czech-republic>

<https://www.gov.uk/guidance/living-in-sweden>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://ec.europa.eu/social/main.jsp?catId=1106&langId=en>

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Useful information to provide employees

UK help and services in Czech Rep <https://www.gov.uk/world/czech-republic>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-the-czech-republic>

The Czech Republic has published guidance on professional qualifications for UK citizens in their [Q&A](#). If you need to take action to secure the recognition of your professional qualification in the Czech Republic, these sources can help you:

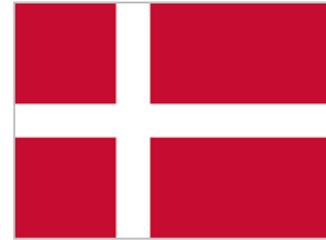
- [Czech NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Czech single point of contact](#)

BUFDG discussion boards

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Denmark



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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Denmark tax treaty	None	8% to 56.5%	Fixed monthly contribution DKK 94.65	Fixed contributions between 10,000 to 12,000 DKK per year

<https://taxsummaries.pwc.com/denmark>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-denmarkhighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit

https://www.mondaq.com/uk/work-visas/1022838/uk-nationals-work-and-travel-in-denmark-after-brexit-what-has-changed?email_access=on

Income Tax

<https://taxsummaries.pwc.com/denmark/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

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Double Taxation Treaty

The UK has a [double taxation agreement with Denmark](#).

Permanent Establishment

<https://taxsummaries.pwc.com/denmark/corporate/corporate-residence>

Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Denmark for up to 2 years. This means no Danish social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Ministry of Foreign Affairs](#) and [New to Denmark](#) websites have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

For advice on specific situations, companies in the UK and UK nationals can write to the [Danish Agency for International Recruitment and Integration](#) using [this website](#).

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-denmark>

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<https://www.gov.uk/guidance/living-in-denmark>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1107&langId=en>

Useful information to provide employees

UK help and services in Denmark <https://www.gov.uk/world/denmark>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-denmark>

Recognition of professional qualifications, read:

- our [guidance on professional qualifications in the EEA and Switzerland](#)
- [Denmark's Ministry of Higher Education and Science's guidance on professional qualifications for UK citizens](#)

If you need to take action to secure the recognition of your professional qualification in Denmark, these sources can help you:

- [Danish NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Danish single point of contact](#) on the Danish Business Authority website
- the [Danish Ministry of Higher Education and Science](#)

BUFDG discussion boards

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Estonia



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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Estonia Tax Treaty	Yes	20%	1.6%	33%

<https://taxsummaries.pwc.com/estonia>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-estoniahighlights-2019.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit

https://www.mondaq.com/work-visas/1022836/work-residence-and-business-travel-in-estonia-after-brexit-for-uk-nationals?email_access=on

Income Tax

[PwC taxes on personal income - January 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation treaty with Estonia](#).

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Permanent Establishment

<https://taxsummaries.pwc.com/estonia/corporate/corporate-residence>

Academics provision

Article 21 “Professors and teachers” exemption:

- Teaching or researching at recognised educational institute
- For up to 2 years from the date of the first visit

Only applies to research if undertaken for public interest not for the benefit of private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Estonia for up to 2 years. This means no Estonian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The Estonian [Ministry of Economic Affairs and Communications](#) and [Police and Border Guard](#) websites have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-estonia>

<https://www.gov.uk/guidance/living-in-estonia>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

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<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1108&langId=en>

Useful information to provide employees

UK help and services in Estonia <https://www.gov.uk/world/estonia>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-estonia>

If you need to take action to secure the recognition of your professional qualification in Estonia, these sources can help you:

- [Estonian NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Estonian single point of contact](#)

BUFDG discussion boards

[Recommendations of tax advisors in Estonia](#)

Finland



Contents

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- Income Tax
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Article 22 “Teachers” exemption for a professor or teaching visiting at an education institute for a period of up to two years.

- Social Security
- Immigration

The Finnish Immigration Service, Business Finland and the Ministry for Foreign Affairs of Finland have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Visit the Finnish government website for more information on Brexit.

- Healthcare, pensions and benefits

<https://ec.europa.eu/social/main.jsp?catId=1109&langId=en>

- Useful information to provide employees

UK help and services in Finland <https://www.gov.uk/world/finland>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-finland>

If you need to take action to secure the recognition of your professional qualification in Finland, these sources can help you:

- Finnish NARIC, the information centre for the academic and professional recognition of qualifications
- the Finnish single point of contact for service providers
- BUFDG discussion boards

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Finland tax treaty	Yes	6% to 31.25%	1.86%	8.4%

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<https://taxsummaries.pwc.com/finland>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-finlandhighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

[PwC taxes on personal income - January 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Finland](#).

Permanent Establishment

<https://taxsummaries.pwc.com/finland/corporate/corporate-residence>

Academics provision

Article 22 “Teachers” exemption for a professor or teaching visiting at an education institute for a period of up to two years.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Finland for up to 2 years. This means no Finnish social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

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<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Finnish Immigration Service](#), [Business Finland](#) and the [Ministry for Foreign Affairs of Finland](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Visit [the Finnish government website](#) for more information on Brexit.

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-finland>

<https://www.gov.uk/guidance/living-in-finland>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1109&langId=en>

Useful information to provide employees

UK help and services in Finland <https://www.gov.uk/world/finland>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-finland>

If you need to take action to secure the recognition of your professional qualification in Finland, these sources can help you:

- [Finnish NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Finnish single point of contact for service providers](#)

BUFDG discussion boards

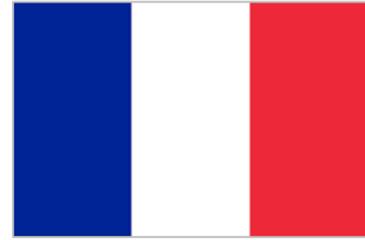
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France



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Article 20 “Teachers and researchers” exemption:

- Teaching or researching at recognised educational institute
- Period not exceeding two years from date of first visit
- Research must be primarily for the public interest, not for the benefit of private person(s)
- Social Security
- Immigration

The official visa website for France and the Business France website have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions
- Healthcare, pensions and benefits

<https://ec.europa.eu/social/main.jsp?catId=1110&langId=en>

- Useful information to provide employees
- BUFDG discussion groups

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-France tax treaty	Yes	11% to 45%	ã 20%	Varies – can exceed 50%

<https://taxsummaries.pwc.com/france>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-francehighlights-2021.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

<https://www.expatica.com/fr/finance/taxes/a-guide-to-taxes-in-france-101156/>

Brexit

https://www.mondaq.com/uk/work-visas/1022840/uk-workers-and-france-a-guide-to-the-new-rules-from-1-january-2021?email_access=on

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Income Tax

[PwC taxes on personal income - January 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with France](#).

Permanent Establishment

<https://taxsummaries.pwc.com/france/corporate/corporate-residence>

Academics provision

Article 20 “Teachers and researchers” exemption:

- Teaching or researching at recognised educational institute
- Period not exceeding two years from date of first visit
- Research must be primarily for the public interest, not for the benefit of private person(s)

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in France for up to 2 years. This means no French social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

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Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [official visa website for France](#) and the [Business France website](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-france-including-martinique-and-guadeloupe>

<https://www.gov.uk/guidance/living-in-france>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1110&langId=en>

Useful information to provide employees

UK help and services in France <https://www.gov.uk/world/france>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-france>

<https://www.expatica.com/fr/>

If you need to take action to secure the recognition of your professional qualification in France, these sources can help you:

- [French NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [French single point of contact for service providers](#)

BUFDG discussion groups

[Article 21 - does it apply?](#)

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Germany



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Article 19 “Visiting professors, teachers and students” – tax exemption:

- Teaching or researching at educational institute (including museums & other cultural institution)
- Period not exceeding 2 years teaching/researching
- Payment of individual not met or “derived” from Germany
 - Social Security
 - Immigration

<https://uk.diplo.de/uk-en/02/visa>

Federal Employment Agency do not need to approve: teaching professionals, research assistants, visiting research scientists, engineers & technicians who are part of a research team of a visiting scientist. BUT DO need to approve academics (where the 'Blue Card' requirements are not met). Blue Card = temporary residence permit for employees with academic/similar qualification & specific minimum income

- Healthcare, pensions and benefits
- Useful information to provide employees

Check the European Commission’s Regulated Professions Database (REGPROF) to find out if your profession is regulated. If you need to take action to secure the recognition of your professional qualification in Germany, contact German NARIC, the information centre for the academic and professional recognition of qualifications.

- BUFDG discussion groups

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Germany tax treaty	Yes	14% to 45%	38.65%	38.65%

<https://taxsummaries.pwc.com/germany>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-germanyhighlights-2021.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

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<https://www.expatica.com/de/finance/taxes/taxes-in-germany-103978/>

Income Tax

[PwC taxes on personal income - July 2020](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Germany](#).

Permanent Establishment

<https://taxsummaries.pwc.com/germany/corporate/corporate-residence>

Academics provision

Article 19 “Visiting professors, teachers and students” – tax exemption:

- Teaching or researching at educational institute (including museums & other cultural institution)
- Period not exceeding 2 years teaching/researching
- Payment of individual not met or “derived” from Germany

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Germany for up to 2 years. This means no German social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

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Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

<https://uk.diplo.de/uk-en/02/visa>

Federal Employment Agency do not need to approve: teaching professionals, research assistants, visiting research scientists, engineers & technicians who are part of a research team of a visiting scientist. BUT DO need to approve academics (where the 'Blue Card' requirements are not met). Blue Card = temporary residence permit for employees with academic/similar qualification & specific minimum income

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-germany>

<https://www.gov.uk/guidance/living-in-germany>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1111&langId=en>

Useful information to provide employees

UK help and services in Germany <https://www.gov.uk/world/germany>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-germany>

<https://www.expatica.com/de/>

Leaflets – Employment of Foreign Workers in Germany

https://www.arbeitsagentur.de/datei/dok_ba014306.pdf

https://www.arbeitsagentur.de/datei/dok_ba014842.pdf

Check the [European Commission's Regulated Professions Database \(REGPROF\)](#) to find out if your profession is regulated. If you need to take action to secure the recognition of your professional qualification in Germany, contact [German NARIC](#), the information centre for the academic and professional recognition of qualifications.

BUFDG discussion groups

[Article 21 - does it apply?](#)

[German withholding taxes](#)

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Greece



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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Greece tax treaty	Yes	9% to 44%	15.75%	24.81%

<https://taxsummaries.pwc.com/greece>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-greecehighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

[PwC taxes on personal income - December 2020](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Greece \(yes, it is from 1953\)](#).

Permanent Establishment

<https://taxsummaries.pwc.com/greece/corporate/corporate-residence>

Academics provision

Article XI allows a tax exemption for teachers at an educational institution for a period of up to two consecutive years.

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Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Greece for up to 2 years. This means no Greek social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

<https://www.mfa.gr/en/visas/>

<http://www.ypakp.gr/indexfdcd.html?ID=K5xd48gWvb7P9MXx> (in Greek – you will need google translate!)

<https://www.enterprisegreece.gov.gr/en/greece-today/living-in-greece/residence-permits>

https://ec.europa.eu/info/sites/info/files/brexit_files/info_site/travelling_en_3.pdf

Travel, crossing borders and visa requirements for UK nationals and family members visiting EU and Greece

As of 1 January 2021, all UK nationals will be able to travel to and from Greece and the rest of the EU Schengen Area, with a valid passport, visa-free, for up to 90 days in any 180-day period, for purposes such as tourism or business. This is a rolling 180-day period.

But they must have at least 6 months left on an adult or child passport to travel to most countries in Europe. This requirement does not apply if they are entering or transiting to Greece and are in scope of the Withdrawal Agreement.

To stay for longer, work, study or for business purposes in Greece, UK nationals who are not covered by the Withdrawal Agreement will need to meet the entry requirements set out by the Greek Immigration Code. This means they might need to apply for a national visa and/or residence permit.

For further information on travelling, please check the blue box above on [What You Need To Know When Travelling Between the EU and the UK](#) from 1 January 2021.

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Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-greece>

<https://www.gov.uk/guidance/living-in-greece>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1112&langId=en>

Useful information to provide employees

UK help and services in Greece <https://www.gov.uk/world/greece>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-greece>

Driving in Greece: If you are a UK national resident in Greece, holder of a UK driving licence, you may continue after 1 January 2021 to use your UK driving licence without a problem, until further notice.

A Joint Ministerial Decision is currently being prepared that will allow UK nationals, resident in Greece, to exchange if they wish so, their UK driving licence for a Greek one. The Joint Ministerial Decision will be signed and published in the Official Gazette no later than 1 February 2021.

The exchange process will be effective from 1 February 2021. Beneficiaries will exchange their licence without repeat the driving test. They will just need to submit the results of a physical and eye examination to the competent authorities.

For the exchange, UK nationals can visit the [Directorates of Transport & Communications](#) of the Decentralized Administration of their place of residence or a Citizen Service Centre (ΚΕΠ).

Greek nationals' resident in the UK, holders of Greek driving licences will also be able to exchange them with UK ones.

Those UK or Greek nationals who return to their country of origin (UK and Greece respectively) may get their original driving licences back by exchange again.

BUFDG discussion groups

[Article 21 - does it apply?](#)

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Hungary



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Article 20 “Lecturers and Researchers” exemption from tax:

- Teaching or carrying out advance study (including research)
- At university, college or other recognised research institute or other establishment for higher education
- For a period not exceeding 2 years from the date of the first visit

No exemption if the research is primarily for the private benefit of person(s).

- Social Security
- Immigration

<http://www.bmbah.hu/index.php?lang=en>

Information on blue cards

Residence permit for the purpose of research (academic)

Long-term mobility of researchers (more 180 days in 360 day period)

Short-term mobility certificate of researchers (not exceeding 180 days in 360 day period)

- Healthcare, pensions and benefits
- Useful information to provide employees

To check what you need to do in Hungary, read our guidance on professional qualifications in the EEA and Switzerland.

If you need to take action to secure the recognition of your professional qualification in Hungary, these sources can help you:

- Hungarian NARIC, the information centre for the academic and professional recognition of qualifications
- BUFDG discussion groups

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Hungary tax treaty	Yes	15%	18.5%	17%

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<https://taxsummaries.pwc.com/hungary>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-hungaryhighlights-2021.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

[PwC taxes on personal income - January 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Hungary](#).

Permanent Establishment

<https://taxsummaries.pwc.com/hungary/corporate/corporate-residence>

Academics provision

Article 20 “Lecturers and Researchers” exemption from tax:

- Teaching or carrying out advance study (including research)
- At university, college or other recognised research institute or other establishment for higher education
- For a period not exceeding 2 years from the date of the first visit

No exemption if the research is primarily for the private benefit of person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Hungary for up to 2 years. This

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means no Hungarian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

<http://www.bmbah.hu/index.php?lang=en>

[Information on blue cards](#)

[Residence permit for the purpose of research \(academic\)](#)

[Long-term mobility of researchers \(more 180 days in 360 day period\)](#)

[Short-term mobility certificate of researchers \(not exceeding 180 days in 360 day period\)](#)

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-hungary>

<https://www.gov.uk/guidance/living-in-hungary>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1113&langId=en>

Useful information to provide employees

UK help and services in Hungary <https://www.gov.uk/world/hungary>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-hungary>

To check what you need to do in Hungary, read our [guidance on professional qualifications in the EEA and Switzerland](#).

If you need to take action to secure the recognition of your professional qualification in Hungary, these sources can help you:

- [Hungarian NARIC](#), the information centre for the academic and professional recognition of qualifications

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BUFDG discussion groups

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Iceland



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The Iceland Directorate of Immigration and Directorate of Labour have more information about:

- visas including intra-corporate transfers
 - work and residence permits
 - supporting documentation
 - other conditions
- Healthcare, pensions and benefits

<https://ec.europa.eu/social/main.jsp?catId=1114&langId=en>

- Useful information to provide employees
 - ENIC/NARIC Iceland, the information centre for the academic and professional recognition of qualifications
- BUFDG discussion groups

Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Iceland tax treaty	None	20.6% to 46.5%	None	6.6%

<https://taxsummaries.pwc.com/iceland>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-icelandhighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

[PwC taxes on personal income - January 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

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[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Iceland](#).

Permanent Establishment

<https://taxsummaries.pwc.com/iceland/corporate/corporate-residence>

Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

You should apply to HMRC for a certificate or document to continue paying UK National Insurance contributions if you're employed and a non-UK and non-EEA national working temporarily in Iceland for up to 1 year. This can be extended by a further year, but you must get agreement from the Iceland social security institution before the end of the first year. This means you will not have to pay social security contributions in Iceland for that duration of work.

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The Iceland [Directorate of Immigration](#) and [Directorate of Labour](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-iceland>

<https://www.gov.uk/guidance/healthcare-in-iceland>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1114&langId=en>

Useful information to provide employees

UK help and services in Iceland <https://www.gov.uk/world/iceland>

<https://www.gov.uk/guidance/living-in-europe>

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<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-iceland>

Recognition of professional qualifications:

- [ENIC/NARIC Iceland](#), the information centre for the academic and professional recognition of qualifications

BUFDG discussion groups

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Ireland



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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Ireland tax treaty		20-40%		11.05%

<https://taxsummaries.pwc.com/ireland>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-irelandhighlights-2021.pdf>

<https://www2.deloitte.com/ie/en/pages/tax/articles/moving-to-ireland-tax-guide.html>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/ireland/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Ireland](#).

Permanent Establishment

<https://taxsummaries.pwc.com/ireland/corporate/corporate-residence>

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Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Ireland for up to 2 years. This means no Irish social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

The UK government and the Government of Ireland have committed to maintaining the Common Travel Area (CTA). Under the CTA, UK citizens do not need a visa or residency permit to live, work or study in Ireland.

Rights to work, study and access social security and public services are preserved on a reciprocal basis for UK and Irish nationals in the other's state.

Common Travel Area

The UK and Irish governments have committed to maintaining the Common Travel Area (CTA). CTA arrangements mean full protection and maintenance of the status quo for all journeys for individuals between the UK and Ireland.

Rights to work, study and access social security and public services are preserved on a reciprocal basis for UK and Irish nationals in the other's state.

Find out more about the [CTA and the rights of British and Irish citizens](#).

The CTA does not extend to individuals who are a British overseas territories citizen, British overseas citizen, British national (overseas) or other type of British citizen or national, and these may be subject to further restrictions.

Find out more about [travelling to Ireland](#).

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You can find out more on the [Irish Department for Justice and Equality](#) website.

Find out more about [living in Ireland](#).

Healthcare, pensions and benefits

Reciprocal agreements remain in place for the Common Travel Area.

[Reaffirming that reciprocal healthcare provision between the United Kingdom and Ireland for British and Irish citizens is an enduring element of the CTA](#)

<https://www.gov.uk/guidance/living-in-ireland>

<https://www.gov.uk/guidance/healthcare-in-ireland>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1115&langId=en>

Useful information to provide employees

UK help and services in Ireland <https://www.gov.uk/world/ireland>

Recognition of professional qualifications:

- [NARIC Ireland](#), the information centre for the academic and professional qualification recognition in Ireland
- the [Irish single point of contact website](#)

BUFDG discussion boards

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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar year	UK-Italy tax treaty	Yes	23-43%	Vary according to sector and job title	Vary according to employee job & workforce size

<https://taxsummaries.pwc.com/italy>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-italyhighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/italy/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Italy](#).

Permanent Establishment

Read the full wording at Article 5 of the treaty (above), however, the paragraphs with most relevance for global mobility purposes states that where a person is acting on behalf of the university and has authority to conclude contracts on the university's behalf, the university will have

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a deemed PE in Italy in respect of any activities which that person undertakes for the university unless activities are limited to purchasing goods/merchandise.

<https://taxsummaries.pwc.com/italy/corporate/corporate-residence>

Academics provision

Article 20 includes an exemption provision for “Teachers” for a period of 2 years where they are teaching or conducting research at a recognised education institute. Research must be in the public interest and not for any private purpose.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Italian Ministry of Foreign Affairs and International Cooperation](#) and the [Italian Consulate](#) have more information about:

- visas, including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-italy>

<https://www.gov.uk/guidance/living-in-italy>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

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<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1116&langId=en>

Useful information to provide employees

UK help and services in Italy <https://www.gov.uk/world/italy>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-italy>

Recognition of your professional qualifications:

- [Italian NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Italian single point of contact](#)

BUFDG discussion boards

[Article 21 - does it apply?](#)

[Employees in Italy](#)

[Conference in Italy](#)

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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Latvia tax treaty	Yes	20-31.4%	11%	24.09%

<https://taxsummaries.pwc.com/latvia>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-latviahighlights-2019.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit

https://www.mondaq.com/work-visas/1022820/working-and-living-in-latvia-after-brexit-a-guide-for-uk-nationals?email_access=on

Income Tax

<https://taxsummaries.pwc.com/latvia/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Latvia](#).

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Permanent Establishment

<https://taxsummaries.pwc.com/latvia/corporate/corporate-residence>

Academics provision

Exemption available at Article 21 for “Professors and Teachers” where they are teaching and/or undertaking research at a recognised educational institute for a period up to 2 years. Research must be undertaken in the public interest and not primarily for private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Latvian Office of Citizenship and Migration Affairs](#) website has more information about:

- visas, including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-latvia>

<https://www.gov.uk/guidance/living-in-latvia>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1117&langId=en>

Useful information to provide employees

UK help and services in Latvia <https://www.gov.uk/world/latvia>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-latvia>

Recognition of your professional qualifications:

- [Latvian NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Latvian single point of contact](#)

BUFDG discussion boards

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Liechtenstein



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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Liechtenstein tax treaty	No	1-8%	5.7% plus pension contribution	7.8% plus pension contribution

<https://taxsummaries.pwc.com/liechtenstein>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-liechtensteinhighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/liechtenstein/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Liechtenstein](#).

Permanent Establishment

<https://taxsummaries.pwc.com/liechtenstein/corporate/corporate-residence>

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Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

You should apply for a certificate or document to continue to only pay National Insurance contributions in the UK if you're a:

- national of the UK who started working in Liechtenstein before 1 January 2021 and have been working there since,
- national of Liechtenstein who was resident in the UK before 1 January 2021, including if you have [EU Settlement Scheme status](#)
- family member of a national of Liechtenstein who has status under the EU Settlement Scheme, and you are residing in the UK
- person with dual nationality, one of which is the nationality of Liechtenstein
- national of the UK or Liechtenstein who is a multi-state worker, meaning that you were working in 2 or more countries of the UK, Iceland, Liechtenstein, Norway or Switzerland before 1 January 2021 and continue to do so and you work predominantly in the UK

You may also be able to apply for a certificate or document if you're covered by any of the other conditions in the [EEA-EFTA Separation Agreement](#) or [Swiss Citizens' Rights Agreement](#).

If you're [going to work in Iceland or Liechtenstein](#) and you're not eligible for a certificate or document from HMRC, you may need to continue paying UK National Insurance contributions for the first 52 weeks, if you meet the following 3 conditions:

- your employer has a place of business in the UK
- you're ordinarily resident in the UK
- you were living in the UK immediately before starting work abroad

You may also have to pay contributions in Liechtenstein. You should contact the relevant social security institution for more information.

If the conditions above do not apply to you, you'll need to pay contributions in Liechtenstein. You'll not be liable to pay contributions in the UK during this period, but you may be able to pay [voluntary contributions](#).

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

Check [Liechtenstein Business Location](#) for more information about:

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- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-liechtenstein>

<https://www.gov.uk/guidance/living-in-liechtenstein>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1118&langId=en>

Useful information to provide employees

UK help and services in Liechtenstein <https://www.gov.uk/world/liechtenstein>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-liechtenstein>

Recognition of professional qualifications:

- [Liechtenstein's Ministry for Education](#) (site in German), the information centre for the academic and professional recognition of qualifications
- the [Liechtenstein points of single contact](#)

BUFDG discussion boards

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Lithuania



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Lithuania tax treaty	Yes	20-32%	19.5%	1.45-2.71%

<https://taxsummaries.pwc.com/lithuania>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-lithuaniahighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/lithuania/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Lithuania](#).

Permanent Establishment

<https://taxsummaries.pwc.com/lithuania/corporate/corporate-residence>

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Academics provision

Exemption available at Article 21 for “Professors and Teachers” where they are teaching and/or undertaking research at a recognised educational institute for a period up to 2 years from the date of the first visit. Research must be undertaken in the public interest and not primarily for private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Lithuania for up to 2 years. This means no Lithuanian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Lithuanian Department for Migration](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-lithuania>

<https://www.gov.uk/guidance/healthcare-in-lithuania>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1119&langId=en>

Useful information to provide employees

UK help and services in Lithuania <https://www.gov.uk/world/lithuania>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-lithuania>

Recognition of professional qualifications:

- [Lithuanian NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Lithuanian single point of contact](#)

BUFDG discussion boards

[Employees in Lithuania](#)

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Luxembourg



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Luxembourg tax treaty	Yes	8-42%	12.2% to 12.45%	12.04% to 15.15%

<https://taxsummaries.pwc.com/luxembourg>

<https://www.expatica.com/lu/>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-luxembourghighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/luxembourg/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Luxembourg](#).

Permanent Establishment

<https://taxsummaries.pwc.com/luxembourg/corporate/corporate-residence>

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Academics provision

Exemption available at Article 20 for “Teachers and Researchers” where they are teaching and/or undertaking research at a recognised educational institute for a period up to 2 years from the date of the first visit. Research must be undertaken in the public interest and not primarily for private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Luxembourg Administrative Guide](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-luxembourg>

<https://www.gov.uk/guidance/healthcare-in-luxembourg>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1120&langId=en>

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Useful information to provide employees

UK help and services in Luxembourg <https://www.gov.uk/world/luxembourg>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-luxembourg>

Recognition of professional qualifications:

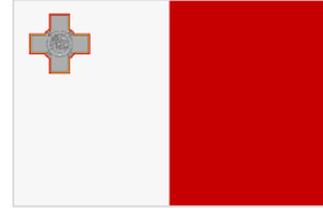
- [Luxembourg NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Luxembourg single point of contact](#)
- [information on citizens' rights published by the Luxembourg government](#) which includes information on Mutual Recognition of Professional Qualifications

BUFDG discussion boards

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Malta



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Malta tax treaty	None	15-35%	10%	10%

<https://taxsummaries.pwc.com/malta>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-maltahighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/malta/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Malta](#).

Permanent Establishment

<https://taxsummaries.pwc.com/malta/corporate/corporate-residence>

Academics provision

None.

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Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

Check Malta's [Ministry for Foreign Affairs and European Affairs](#) and its Work and Employment service servizz.gov for more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-malta>

<https://www.gov.uk/guidance/living-in-malta>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1121&langId=en>

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Useful information to provide employees

UK help and services in Malta <https://www.gov.uk/world/malta>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-malta>

Recognition of professional qualifications:

- [Maltese NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Maltese single point of contact](#) on the Business First website

BUFDG discussion boards

[Malta discussion board](#)

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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Netherlands tax treaty	None	37.35-49.5%	27.65%	18.19-23.19%

<https://taxsummaries.pwc.com/netherlands>

<https://www.expatica.com/nl/>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-netherlandshighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/netherlands/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with the Netherlands](#).

Permanent Establishment

<https://taxsummaries.pwc.com/netherlands/corporate/corporate-residence>

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Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Netherlands Immigration and Naturalisation Service](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-the-netherlands>

<https://www.gov.uk/guidance/healthcare-in-the-netherlands>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1122&langId=en>

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Useful information to provide employees

UK help and services in the Netherlands <https://www.gov.uk/world/netherlands>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-the-netherlands>

Recognition of professional qualifications:

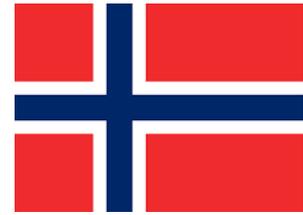
- [Dutch NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Dutch single point of contact](#)

BUFDG discussion boards

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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Norway tax treaty	None	Up to 16.2%	8.2%	Up to 14.1%

<https://taxsummaries.pwc.com/norway>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-norwayhighlights-2021.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/norway/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Norway](#).

Permanent Establishment

<https://taxsummaries.pwc.com/norway/corporate/corporate-residence>

Academics provision

None.

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Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

You, or your employer, should apply for a certificate or document to continue to only pay National Insurance contributions in the UK if you're a:

- national of the UK who started working in Norway before 1 January 2021 and have been working there since
- national of Norway, who was resident in the UK before 1 January 2021, including if you have [EU Settlement Scheme status](#)
- family member of a national of Norway who has status under the EU Settlement Scheme, and you are residing in the UK
- person with dual nationality, one of which is the nationality of Norway
- national of the UK or Norway who is a multi-state worker, meaning that you were working in 2 or more countries of the UK or Norway before 1 January 2021 and continue to do so and you work predominantly in the UK

You may also be able to apply for a certificate or document if you're covered by any of the other conditions in the [EEA-EFTA Separation Agreement](#).

If you're not covered by one of these agreements, you may still be able to apply to HMRC for a certificate or document to continue to pay National Insurance in the UK if you're going to work temporarily in Norway.

Employees should apply to HMRC for a certificate or document to continue paying UK National Insurance contributions for working temporarily in Norway for up to 3 years. You should apply for a certificate or document before you go to work temporarily in Norway but must apply within the first 4 months of going to work there. This means you will not have to pay social security contributions in Norway for that duration of work.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699bf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Norwegian Directorate of Immigration](#) website has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation

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- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-norway>

<https://www.gov.uk/guidance/healthcare-in-norway>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1123&langId=en>

Useful information to provide employees

UK help and services in Norway <https://www.gov.uk/world/norway>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-norway>

Recognition of professional qualifications:

- [Norwegian Agency for Quality Assurance in Education](#), the information centre for the academic and professional recognition of qualifications
- the [Norwegian point of single contact](#)

BUFDG discussion boards

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Poland



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Poland tax treaty	Yes	14-32%	13.71%	19.48% to 22.14%

<https://taxsummaries.pwc.com/poland>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-polandhighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/poland/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Poland](#).

Permanent Establishment

<https://taxsummaries.pwc.com/poland/corporate/corporate-residence>

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Academics provision

Exemption available at Article 19 for “Professors, Teachers and Researchers” where they are teaching and/or undertaking research at a recognised educational institute for a period up to 2 years from the date of the first visit. Research must be undertaken in the public interest and not primarily for private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Polish Ministry of Foreign Affairs](#), the [Polish Embassy in London](#), [Business in Poland](#) and Poland’s [Office of Foreigners](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-poland>

<https://www.gov.uk/guidance/healthcare-in-poland>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1124&langId=en>

Useful information to provide employees

UK help and services in Poland <https://www.gov.uk/world/poland>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-poland>

Recognition of professional qualifications:

- [Polish NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Polish point of single contact](#)

BUFDG discussion boards

[Global mobility in Poland](#)

[Working in Poland](#)

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Portugal



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Portugal tax treaty	None	14.5 to 48%	11%	23.75%

<https://taxsummaries.pwc.com/portugal>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-portugalhighlights-2019.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/portugal/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Portugal](#).

Permanent Establishment

<https://taxsummaries.pwc.com/portugal/corporate/corporate-residence>

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Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Official Website of Portuguese Immigration](#) has more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-portugal-including-madeira>

<https://www.gov.uk/guidance/living-in-portugal>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1125&langId=en>

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Useful information to provide employees

UK help and services in Portugal <https://www.gov.uk/world/portugal>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-portugal>

Recognition of professional qualifications:

- [Portuguese NARIC](#), the information centre for the academic and professional recognition of qualifications

BUFDG discussion boards

[Payroll in Portugal](#)

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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Romania tax treaty	Yes	10%	10%	6.25-10.25%

<https://taxsummaries.pwc.com/romania>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-romaniahighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/romania/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Romania](#).

Permanent Establishment

<https://taxsummaries.pwc.com/romania/corporate/corporate-residence>

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Academics provision

Exemption available at Article 21 for “Professors, Teachers and Research workers” where they are teaching and/or undertaking research at a recognised educational institute for a period up to 2 years from the date of arrival. Research must be undertaken in the public interest and not primarily for private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Romanian Ministry of Foreign Affairs](#) and the [General Inspectorate for Immigration](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-romania>

<https://www.gov.uk/guidance/healthcare-in-romania>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1126&langId=en>

Useful information to provide employees

UK help and services in Romania <https://www.gov.uk/world/romania>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-romania>

Recognition of professional qualifications:

- [Romanian NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Romanian single point of contact](#)

BUFDG discussion boards

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Slovakia/Slovak Republic



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Slovak Republic tax treaty	None	19-25%	13.4%	32.5%

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-slovakiahighlights-2019.pdf?nc=1>

<https://taxsummaries.pwc.com/slovak-republic>

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit

https://www.mondaq.com/work-visas/1022818/work-residence-and-business-travel-in-slovakia-for-uk-nationals-from-1-january-2021-what-has-changed?email_access=on

Income Tax

<https://taxsummaries.pwc.com/slovak-republic/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with the Slovak Republic](#).

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Permanent Establishment

<https://taxsummaries.pwc.com/slovak-republic/corporate/corporate-residence>

Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Ministry of Foreign and European Affairs of the Slovak Republic](#) and Slovakia's [IOM Migration Information Centre](#) have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-slovakia>

<https://www.gov.uk/guidance/healthcare-in-slovakia>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1127&langId=en>

Useful information to provide employees

UK help and services in Slovakia <https://www.gov.uk/world/slovakia>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-slovakia>

Recognition of professional qualifications:

- [Slovak NARIC](#), the information centre for the academic and professional recognition of qualifications
- the [Slovak point of single contact](#)

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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Slovenia tax treaty	Yes	16-50%	22.1%	16.1%

<https://taxsummaries.pwc.com/slovenia>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-sloveniahighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/slovenia/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation agreement with Slovenia](#).

Permanent Establishment

<https://taxsummaries.pwc.com/slovenia/corporate/corporate-residence>

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Academics provision

Exemption available at Article 19 for “Professors, Teachers and Researchers” where they are teaching and/or undertaking research at a recognised educational institute for a period up to 2 years from the date of arrival. Research must be undertaken in the public interest and not primarily for private person(s).

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Italy for up to 2 years. This means no Italian social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The Slovenian [Ministry of Foreign Affairs](#) and [Ministry of the Interior](#) websites have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/living-in-slovenia>

<https://www.gov.uk/guidance/healthcare-in-slovenia>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1128&langId=en>

Useful information to provide employees

UK help and services in Slovenia <https://www.gov.uk/world/slovenia>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-slovenia>

Recognition of professional qualifications:

- [Slovenian NARIC](#), the information centre for the academic and professional recognition of qualifications (site in Slovenian)
- the [Slovenia's Point of Single Contact for service providers](#)

BUFDG discussion boards

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Spain



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Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	Current treaty	None	9.5% to 26%	4.7%	23.6%

[PWC guide - 16 July 2020](#)

[Deloitte guide - Jan 2020](#)

[Expatica guide - October 2020](#)

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit

https://www.mondaq.com/work-visas/1022854/working-and-living-in-spain-after-brexit-what-changes-for-uk-nationals?email_access=on

Income tax

[PwC personal taxes summary - July 2020](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK has a [double taxation treaty with Spain](#)

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Permanent Establishment

<https://taxsummaries.pwc.com/spain/corporate/corporate-residence>

Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14.

Social security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Spain for up to 2 years. This means no Spanish social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see <https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Ministry of Foreign Affairs, European Union and Cooperation](#) and [Spanish Ministry of Work, Migration and Social Security](#) (site in Spanish) websites have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions & benefits

<https://www.gov.uk/guidance/healthcare-in-spain-including-the-balearic-and-canary-islands>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.gov.uk/guidance/living-in-spain>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

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<https://ec.europa.eu/social/main.jsp?catId=1129&langId=en>

Useful information to provide employees

UK help and services in Spain <https://www.gov.uk/world/spain>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-spain>

<https://www.gov.uk/government/publications/useful-information-living-in-spain>

Professional qualifications

If you need to take action to secure the recognition of your professional qualification in Spain, these sources can help you:

- [Spanish NARIC](#) (site in Spanish), the information centre for the academic and professional recognition of qualifications
- the [Spanish single point of contact](#) on the eugo.es website
- the [Spanish government's website](#)
- the [Spanish government's contingency plans in Royal Decree 5/2019](#) (site in Spanish)

BUFDG discussion boards

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[Global payroll providers in Spain](#)

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Calendar	UK-Sweden tax treaty	None	30-52%	7%	31.42%

<https://taxsummaries.pwc.com/sweden>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-swedenhighlights-2020.pdf?nc=1>

[PKF Worldwide Tax Guide – 2020/2021](#)

Brexit articles

https://www.mondaq.com/work-visas/1022834/the-new-rules-for-uk-nationals-living-and-working-in-sweden-after-brexit?email_access=on

Income Tax

[PwC personal taxes summary - Jan 2021](#)

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK as a [double taxation treaty with Sweden](#).

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Permanent Establishment

<https://taxsummaries.pwc.com/sweden/corporate/corporate-residence>

Academics provision

None – no separate allowances for academics, lecturers, teachers or researchers. Treated as standard employees, see Article 14.

Social security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

Employees can continue to pay UK NIC if they are:

- a UK or Irish national or any national lawfully resident in the UK going to work in Ireland; or
- a multi-state worker working in the UK and one or more EU countries

Multi state worker agreements will continue in the same way as pre-Brexit agreements.

Detached workers

You should apply to HMRC for a certificate or document to continue only paying UK National Insurance contributions if an employee is working temporarily in Sweden for up to 2 years. This means no Swedish social security contributions are payable in that period, but you should continue to operate UK employee and employer National Insurance contributions.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [Swedish Migration Agency](#) and [Swedish Work Environment Authority](#) websites have more information about:

- visas including intra-corporate transfers
- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-sweden>

<https://www.gov.uk/guidance/living-in-sweden>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

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<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1130&langId=en>

Useful information to provide employees

UK help and services in Sweden <https://www.gov.uk/world/sweden>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-sweden>

Professional qualifications

If you need to take action to secure the recognition of your professional qualification in Sweden, these sources can help you:

- [Swedish NARIC](#), the information centre for the academic and professional recognition of qualifications
- [Sweden Point of Single Contact](#)

BUFDG discussion boards

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Switzerland

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- Income Tax
- Corporation Tax
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- Useful information to provide employees
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Overview

Tax Year	Tax Treaty	Academics provision in tax treaty	Income tax rates	Employee social security rates	Employer social security rates
Calendar	UK-Switzerland tax treaty	None	Up to 11.5%	5 to 7%	5 to 7%

<https://taxsummaries.pwc.com/switzerland>

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-switzerlandhighlights-2020.pdf>

[PKF Worldwide Tax Guide – 2020/2021](#)

Income Tax

<https://taxsummaries.pwc.com/switzerland/individual/taxes-on-personal-income>

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

[KPMG Worldwide Individual Income Tax Rates 2010-2020](#)

Corporation Tax

[EY Worldwide Corporation Tax Guide - 2020](#)

[KPMG Worldwide Corporate Tax Rates 2010-2020](#)

Double Taxation Treaty

The UK as a [double taxation treaty with Switzerland](#).

Permanent Establishment

<https://taxsummaries.pwc.com/switzerland/corporate/corporate-residence>

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Academics provision

None.

Social Security

[KPMG Worldwide Employer Social Security Rates 2010-2020](#)

[KPMG Worldwide Employee Social Security Rates 2010-2020](#)

General – from 1 January 2021

You, or your employer, should apply for a certificate or document to continue to only pay National Insurance contributions in the UK if you're a:

- national of the UK who started working in Switzerland before 1 January 2021 and have been working there since
- national of Switzerland, who was resident in the UK before 1 January 2021, including if you have [EU Settlement Scheme status](#)
- family member of a national of Switzerland who has status under the EU Settlement Scheme, and you are residing in the UK
- person with dual nationality, one of which is the nationality of Switzerland
- national of the UK or Switzerland who is a multi-state worker, meaning that you were working in 2 or more countries of the UK or Switzerland before 1 January 2021 and continue to do so and you work predominantly in the UK

You may also be able to apply for a certificate or document if you're covered by any of the other conditions in the [EEA-EFTA Separation Agreement](#) or [Swiss Citizens' Rights Agreement](#).

If you're not covered by one of these agreements, you may still be able to apply to HMRC for a certificate or document to continue to pay National Insurance in the UK if you're going to work temporarily in Switzerland.

Employees should apply to HMRC for a certificate or document to continue paying UK National Insurance contributions if you're working temporarily in Switzerland for up to 2 years. This means you'll not have to pay social security contributions in Switzerland for that duration of work.

If you're going to work temporarily in Switzerland and you're self-employed, you'll need to start paying social security contributions in Switzerland. You should contact the Swiss social security institution for more information.

For more information see:

<https://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland>

<https://www.bufdg.ac.uk/resources/News/View?g=7148e436-352b-4d45-a889-21b49699fbf7>

Immigration

[EY Worldwide Personal Tax & Immigration Guide - 2019/20](#)

The [State Secretariat for Migration](#) website has more information about:

- visas including intra-corporate transfers

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- work and residence permits
- supporting documentation
- other conditions

Healthcare, pensions and benefits

<https://www.gov.uk/guidance/healthcare-in-switzerland>

<https://www.gov.uk/guidance/living-in-switzerland>

<https://www.uss.co.uk/for-members/life-events/working-or-retiring-overseas>

<https://www.pensionsadvisoryservice.org.uk/about-pensions/when-things-change/moving-abroad>

<https://www.gov.uk/new-state-pension/living-and-working-overseas>

<https://ec.europa.eu/social/main.jsp?catId=1130&langId=en>

Useful information to provide employees

UK help and services in Switzerland – links to travel advice, latest news, British consulate or high commission, <https://www.gov.uk/world/switzerland>

<https://www.gov.uk/guidance/living-in-europe>

<https://www.gov.uk/guidance/uk-residents-visiting-the-eueea-and-switzerland-healthcare>

<https://www.gov.uk/topic/help-british-nationals-overseas>

<https://www.gov.uk/guidance/living-in-switzerland>

Recognition of professional qualifications

- The Swiss Citizens' Rights Agreement includes specific arrangements for the recognition of professional qualifications held by Swiss nationals and UK nationals.
- You can read the [Swiss Citizens' Rights Agreement Explainer](#) for more information.
- If you need to take action to secure the recognition of your professional qualification in Switzerland, look at [ENIC](#), the information centre for the academic and professional recognition of qualifications.
- You can also contact [UK NARIC](#), the national information centre for professional qualifications.
- See also the [Services Mobility Agreement](#) which aims to develop a comprehensive agreement on the recognition of professional qualifications for service suppliers working in each other's markets.

BUFDG discussion boards

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