



# Moving to the UK... a checklist

## Before you go

- ☐ Start planning in the tax year (6 April to 5 April) before you move
- ☐ Accelerate pre-arrival income and gains
- ☐ Rebase assets for capital gains tax
- ☐ Cleanse portfolios of UK investments
- ☐ Create a 'clean capital' cash account
- ☐ Consider lump sum remittances to pay large expenses
- ☐ Establish segregated accounts to maximise benefits of the remittance basis
- ☐ Segregate investments standing at a loss
- ☐ Resign any directorships and trusteeships and review asset holding structures

## Once you arrive

- ☐ Ensure that income arising in any clean capital account is mandated to a separate account
- ☐ Avoid mixing segregated accounts
- ☐ Beware of accidental remittances (take particular care when using credit cards, borrowing, importing assets to the UK, paying for flights, and allowing family members to bring funds into the UK)
- ☐ Consider making a foreign loss election for foreign losses to be used in the UK
- ☐ Protect your non-domicile status in order to claim the remittance basis of taxation
- ☐ Claim the remittance basis (it is not automatic)
- ☐ Maximise Overseas Workday Relief

## Contacts



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