

# Tax credits – for people leaving the UK

This factsheet tells you what you need to do if you leave the UK and how it affects tax credits. The UK is made up of:

- England
- Scotland
- Wales
- Northern Ireland

but not the Channel Islands or the Isle of Man.

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## Going abroad to a country outside the European Economic Area (EEA) or Switzerland

You must tell us straightaway if you, your partner, your child or children or all of you leave the UK:

- permanently
- for an absence that is likely to last for more than 8 weeks when you leave

If you delay telling us and we pay you too much tax credits, you will have to pay it back. You might also have to pay a penalty.

If you are going abroad permanently but your partner and child or children are staying in the UK, your partner needs to contact us straightaway to make a claim as a single person.

If you, your partner, your child or children or all of you go abroad temporarily (by temporarily we mean an absence that is unlikely to last for more than 52 weeks from the date of leaving the UK), you can continue to get tax credits for a short period of time.

- For up to 8 weeks, whatever the reason for your absence.
- For up to 12 weeks if any of the following apply.
  - You go or stay abroad because you are, or a member of your family is, receiving treatment for an illness or disability.
  - Because a member of your family has died.

If your partner has moved to a country outside the EEA or Switzerland, we will ask you to make a single claim to tax credits. You can continue with a joint claim if your partner is only outside the EEA or Switzerland for less than 8 weeks, for example, if they are:

- on holiday
- away on a short business trip

When you contact us, you will need to tell us the following information.

- The name or names of the person or persons going abroad.
- The date they are leaving the UK.
- How long they plan to be abroad.
- Whether the absence is likely to be more than 52 weeks.
- The reason for going abroad.
- The address abroad.

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## Going abroad to another EEA country or Switzerland

Special rules apply if you go (or your partner, if you have one, goes) to one of the countries in the EEA or Switzerland (a list of EEA countries is on page 2).

### Help with tax credits

If you have any questions or you would like more details, please contact the office in the covering letter.

For our opening hours:

- go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)
- phone our helpline on **0345 300 3900**
- textphone the helpline (for people with hearing or speech difficulties) on **0345 300 3909**

If you are phoning from abroad, please phone **+44 28 9053 8192**

### Getting advice

You can get advice from a professional adviser or organisation. You can also ask Citizens Advice. You can find them in 'The Phone Book'.

You can ask them to talk to us on your behalf, but we can't talk to anyone without your permission.

If you would like to give someone permission, you can either:

- complete and return form TC689 'Authority for an intermediary to act on your behalf' available online, go to [www.hmrc.gov.uk/forms/tc689.pdf](http://www.hmrc.gov.uk/forms/tc689.pdf)
- write and tell us the name and address of the person or address and contact details of the organisation

### Getting help

If English is not your first language you can use family, friends or a local support service to interpret for you.

If this is not possible, we offer an interpretation service.

### Interpretation service

We offer an interpretation service to help customers whose first language is not English. If you would like to use this service, please tell us straightaway when you contact us.

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We have a range of services for disabled people. These include guidance in Braille, audio and large print.

Most of our forms are also available in large print. Please contact our helplines for more information.

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You can usually get family benefits if you are:

- employed
  - self-employed
- and pay into that country's social security scheme.

If you are not working, you might still be able to get family benefits if you get one of the following benefits from that country.

- Unemployment benefit.
- Benefit for orphans.
- Old age pension.
- Benefit for an accident that happened when you were at work.
- Benefit because you have an industrial disease on the official list.

You can get family benefits even if your child or children stay in the UK.

Any UK National Insurance you have paid may help the other country decide if they can pay you family benefits. To find out about benefits you may be able to claim if you go abroad, go to [www.gov.uk/claim-benefits-abroad](http://www.gov.uk/claim-benefits-abroad)

If:

- you work in one EEA country and pay into that country's social security scheme
- your partner works in a different EEA country and pays into that country's social security scheme

the country where the child lives will usually pay the child allowance. The other country may pay any extra you would have got if the child lived there.

We will ask you to make a joint claim if the following apply.

- You are responsible for a child who has moved with your partner to another EEA country or Switzerland.
- You are either employed or self-employed and paying UK National Insurance contributions or getting one of the following benefits.
  - Contribution-based Jobseeker's Allowance.
  - Incapacity Benefit.
  - UK State Pension.
  - Widow's benefit/Bereavement benefit.
  - Industrial Injuries Disablement Benefit.
  - Contribution-based Employment and Support Allowance.
  - Severe Disablement Allowance.

If your child is living in another EEA country or Switzerland and they are financially dependent on you, make a claim and include the child on the claim. For example, the child is living with a relative or friend, but you are financially responsible for the child.

## Crown Servants posted overseas

Special rules apply if you or your partner are posted abroad as a Crown Servant. For example, as a UK civil servant or a member of HM Armed Forces.

If you have to work abroad you may be able to claim tax credits, just as if you were living in the UK.

We will treat you as being in the UK if you were:

- living in the UK, and it was your main home, just before you were posted abroad
- in the UK in connection with your posting, not just visiting the UK, before your posting began

You can get tax credits while you are working abroad whether your child goes abroad with you or stays in the UK.

While you are serving abroad, we will normally pay tax credits into an account in the UK.

If your partner is a Crown Servant who has been posted abroad by their employer, you should continue to make a joint claim to tax credits. For example, they are in the armed forces.

## The European Economic Area

The European Economic Area (EEA) is made up of:

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

## Open Government

The Claimant Compliance Manual contains more details about our work in this area. To read the manual, go to [www.hmrc.gov.uk/manuals/ccmanual](http://www.hmrc.gov.uk/manuals/ccmanual)

## Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter)

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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