

Tax credits - leaving the United Kingdom

This factsheet tells you what you need to do if you leave the United Kingdom (UK) and how it affects tax credits. The UK is England, Scotland, Wales and Northern Ireland (but not the Channel Islands or the Isle of Man).

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

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

- permanently or
- for an absence that is likely to last for more than eight 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 may also be liable to 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 straight away to make a claim as a single person.

If you, your partner, your child or children or all of you go abroad temporarily (unlikely to be abroad for more than 52 weeks from the date of leaving the UK), you can continue to get tax credits:

- for up to eight weeks, whatever the reason for your absence
- for the first 12 weeks you are abroad if you go or stay abroad because you are, or a member of your family is, receiving treatment for an illness or disability or 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 now make a single claim to tax credits. But continue with a joint claim if your partner is only outside the EEA or Switzerland for a short amount of time, for example if they are:

- on holiday (for less than eight weeks) or
- away on a short business trip (for less than eight weeks).

When you contact us, you will need to tell us:

- the name(s) of those going abroad
- the date of leaving the UK and how long it is planned to be abroad
- whether the absence is likely to be more than 52 weeks
- the reason for going abroad
- the address abroad.

Going abroad to another EEA country or Switzerland

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

- are employed or self-employed and pay into that country's social security scheme or
- get 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 usually get their children's allowance.

Help

If you would like more help with tax credits:

- go to www.hmrc.gov.uk
- phone our Helpline on **0845 300 3900**
- textphone the Helpline (for people with hearing or speech difficulties) on **0845 300 3909**
- write to us at
Tax Credit Office
Preston
PR1 0SB.

Or, if you phone from abroad, please phone **+44 28 9053 8192**.

For our opening hours see www.hmrc.gov.uk/contactus

When you contact us, please tell us:

- your full name
- your National Insurance number
- a daytime phone number.

Interpretation service

We offer an interpretation service, 'thebigword' 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.

Getting advice

You can get help and advice from independent organisations, for example Citizens Advice, Community Legal Advice. Their local offices are listed:

- in the business section of The Phone Book
- in The Yellow Pages
- at the library.

You can ask them to talk to us on your behalf, but we can't talk to anyone without your permission. If you do ask someone to act for you please:

- complete and return form TC689 *Authority for an intermediary to act on your behalf* available online at www.hmrc.gov.uk or
- write and tell us the name and address of the person or address and contact details of the organisation.

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You can get their children's allowance even if your child or children stay in the UK. Any UK insurance you have paid may help the other country decide if they can pay you their children's allowance. You can find out more about these special rules if you go to www.dwp.gov.uk and look up the country you are going to.

If you:

- work in one EEA country and pay into that country's social security scheme and
- 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. But 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:

- you are responsible for a child who has moved with your partner to another EEA country or Switzerland and
- you are either employed or self employed and paying UK National Insurance contributions or getting one of the following:
 - 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 (for example, the child is living with a relative or friend, but you are financially responsible for the child) make a claim, including the child on the claim.

Serving abroad as a Crown Servant

Special rules apply if you or your partner work 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 or
- 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 his or her employer, for example they are in the Armed Forces, you should continue to make a joint claim to tax credits.

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.hmrc.gov.uk/charter

The European Economic Area

The European Economic Area (EEA) is made up of the following countries: Austria, Belgium, Bulgaria, 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, and the UK.

Putting things right

If you are not satisfied with our service, please let us know what is wrong. We will work as quickly as possible to put things right and settle your complaint. If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - Text Relay
 - Induction loops.

We can also arrange additional support, such as:

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please:

- go online at www.hmrc.gov.uk/enq/index.htm or
- contact us. You will find us in The Phone Book under HM Revenue & Customs.