

# INTERNATIONAL MOBILITY POST-BREXIT

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**ag** ADDLESHAW  
GODDARD

MORE IMAGINATION **MORE IMPACT**



# SPEAKERS



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# WHAT WE WILL COVER

01

Overview of considerations  
re international mobility

02

Transfers from the UK – focus on  
the Middle East

03

Transfers into the UK

# OVERVIEW OF CONSIDERATIONS



# IMMIGRATION



Will the individual need a visa?



Cost



Are there visa options?



How does the visa impact on timing?



What will the individual need to do and what will the company need to do?



Any visa considerations that impact the contract or the employment arrangements?



# WHAT WILL THE CONTRACTUAL ARRANGEMENTS BE?

## OPTIONS:



Local  
employment contract



Secondment / overseas  
assignment – time limited



Consultancy

# CONSIDERATIONS WHEN DECIDING ON CONTRACTUAL ARRANGEMENTS

- 01 Consider duration of assignment
- 02 Relative position between two countries
- 03 Will the individual be returning to their home country?
- 04 Has the individual applied for the move or is the move required by the employer?
- 05 Will any local benefits continue?
- 06 Local social security, pension?
- 07 Any local restrictions or visa restrictions

# MOBILITY OUT OF THE UK (1)

- Immigration / right to work
  - Residence visa and work permit
  - Sponsorship or “*kafala*” system
  - Serious penalties for working illegally
- Local employment contracts
  - Prescribed-form dual language employment contracts
  - Create employment relationship
  - “Secondments” are not a legally recognised concept
  - Company employment contract
  - Dual employment arrangement – termination UK employment?





# MOBILITY OUT OF THE UK (2)

- Mandatory local statutory entitlements
  - End of service gratuity / indemnity
  - Cannot waive/contract out
- Secondment / assignment documentation
  - Do not seek to contract out of local entitlements
  - Factor into remuneration package



# MOBILITY OUT OF THE UK (3)

- Issues arising on return to UK
  - Will amount to termination of employment
  - Must record in writing
  - Payment of local entitlements including notice pay, holiday pay and end of service gratuity / indemnity
  - Visa cancellation
- Cultural awareness / personal security training
  - Avoid trouble (particularly on social media) and reputational harm
  - Local business etiquette



# STATUTORY RIGHTS



Complex issue – will depend on position  
in each jurisdiction

With secondment / overseas assignment  
may have rights in both jurisdictions

On practical level may help to specify in  
contract but ultimately a legal question

Particularly relevant examples –  
unfair dismissal, discrimination rights etc

# EMPLOYMENT TAX – TAX EQUALISATION?



Take local tax advice in both jurisdictions

What is tax equalisation?

Consider offering a payment for local tax advice for the individual

If tax equalisation offered, make it time limited

Would be unusual to tax equalise for permanent redeployment to another country

# TAX – PERMANENT ESTABLISHMENT

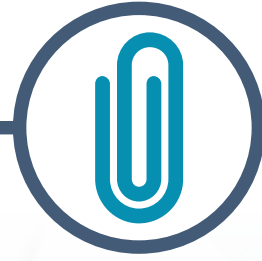


Arises where a company does not already have a presence in a jurisdiction

Depending on the law in the relevant jurisdiction having an employee there can create a 'permanent establishment' for tax purposes

Take local tax advice

# USE OF PEOS / MANPOWER SUPPLIERS



Increased prominence

Company acts as employer of record

Need to ensure mitigates risks in relevant jurisdiction

Ensure employment terms work as you want – for example, care re restrictive covenants, confidentiality, intellectual property

Interaction with incentive arrangements

Ensure works with visa requirements in local jurisdiction

May be less palatable for existing employee





**NEXT IS THEN THE MOBILITY OUT OF  
THE UK SLIDE THAT IS ALREADY THERE**

# MOBILITY INTO THE UK



Specific visa considerations –  
sponsor licence, employer  
must be the sponsor

Depending on country  
transferring from rights may be  
considered 'enhanced'

Pension auto enrolment

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