UK

OPPORTUNITES FOR BUSINESSES AND INDIVIDUALS



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The UK is a popular location for both corporates and "individuals. Not only does it offer a stable-legal, political and economic system but it also has attractive corporate and personal tax regimes, as well as an extensive double tax treaty network with countries across the world.

It is also a country in which people like to live — offering a particular and unique lifestyle and has long been particularly welcoming to entrepreneurs and start-up businesses.

OUR OFFICE

The Dixcart UK office provides a comprehensive range of professional services in the following key areas: accountancy, legal, tax and immigration. We advise on the most tax effective and efficient ways for individuals to structure their affairs, including expertise regarding UK non-domicile status and the provision of management services for companies.



MULTI-DISCIPLINARY APPROACH

Dixcart UK is a combined accounting, legal, tax and immigration firm.

The combination of these disciplines means that we are well placed to provide these services locally, and to international groups and individuals with a UK presence in an efficient manner.

By working as one professional team, the information we gain from one service that we provide can be shared appropriately with other members of the team, so you do not have to have the same conversation twice.

- · Accountancy, audit, bookkeeping, VAT, Payroll and HR
- Employment law, commercial law, and commercial property law
- · Corporate tax and personal tax
- Company formation, R&D tax credits, EIS fund raising, and EMI share scheme support
- Immigration





INTERNATIONAL AND UK TAX PLANNING

Dixcart UK advises families how to structure their wealth to meet their objectives as well as their particular circumstances. We provide expertise in relation to the UK Remittance Basis of Taxation, which is available to UK non-doms.

UK tax resident, non-domiciled, individuals who are claiming the remittance basis of taxation, do not pay UK tax on foreign income and gains, as long as these are not remitted to the UK.

It is, however, crucial to ensure that this tax benefit is properly planned for and claimed. Failure to plan properly, before arriving in the UK and becoming UK tax resident, could mean that certain available benefits are lost.

Dixcart UK also provides tax planning services in relation to all UK taxes including inheritance tax, and capital gains tax.

CORPORATE FORMATION AND MANAGEMENT

We are experienced in establishing and managing UK companies and provide comprehensive accounting, taxation, secretarial and bookkeeping services.

Please see below a number of the advantages that UK companies can offer:

- · Most dividend income is tax exempt
- Most substantial share disposals in trading and/or holding companies are tax exempt
- There is a very good double tax treaty network to minimise withholding taxes on dividends, interest and royalties received by a UK company
- · There is no withholding tax on the distribution of dividends
- An election is available to exempt overseas branches from UK taxation
- · Informal tax clearances are available
- Controlled Foreign Company Legislation only applies to narrowly targeted profits

Additionally, Dixcart UK can advise on all aspects relating to the taxation of UK companies and the potential efficiencies available, as well providing professional UK directors, in the correct circumstances.



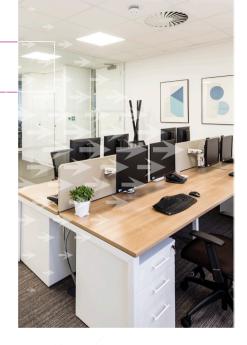
DIXCART UK LEGAL SERVICES

Dixcart UK has a team of lawyers who provide advice regarding UK company commercial and commercial property matters, as well as having extensive experience in relation to UK Employment Law.

We also offer professional legal immigration advice, for individuals seeking to move to the UK.

Whether you are an overseas business looking to expand into the UK, or already in the UK with plans for an exciting new business, your time is valuable. Getting the compliance and administrative elements setup at an early stage is crucial to allow the business to grow efficiently, but can be a drain in terms of the time required.

At the Dixcart office in the UK, our combined team of accountants, lawyers, tax advisers and immigration consultants make this process as easy as possible for you. We can also help you manage your business on an on-going basis.



SERVICED OFFICES

Whilst numerous businesses are operating more and more online, many will still require office space. Whether renting or purchasing space, we can assist. We have a Dixcart Business Centre in the UK, which may be helpful if a serviced office is needed, with professional accounting and legal services being available, in the same building.

DIXCART UK

Dixcart UK specialises in assisting businesses and families moving to the UK as well as providing professional services to those already here. Our 'one team' approach brings the experts you need together to take advantage of new opportunities and resolve complex issues.

Accountancy and tax services are provided by Dixcart International Limited which is regulated by the Institute of Chartered Accountants in England & Wales.

Legal and immigration services are provided by Dixcart Legal Limited which is authorised and regulated by the **Solicitors Regulation Authority** (No. 612167).

Audit services are provided by Dixcart Audit LLP which is regulated by the **Institute of Chartered Accountants in England & Wales**.





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This booklet has been prepared by Dixcart for the information of clients and associates. Whilst every care has been taken in its preparation, no responsibility can be accepted for inaccuracies. Readers are also advised that the law and practice may change from time to time.

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