

# Can a UK employee work abroad remotely?

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Many UK employees are considering working abroad due to the rise of remote working opportunities and the desire for more flexible lifestyles. However, before employers consider agreeing to such an arrangement, they must understand the legal implications and potential challenges that may arise.

## Employer approval and communication

Before employees embark on working abroad remotely, they must obtain express approval from their employer. Employers should understand an employee's intentions and clarify any concerns or expectations to ensure that the arrangement aligns with company policies, procedures and management.

Open and transparent communication is critical to maintaining a positive working relationship.

Whilst some cases may turn on their facts, any approach to remote working should be consistent and employees treated fairly.

## Immigration and work permits

When working abroad remotely, it is vital to comply with that country's immigration and work permit requirements. Accordingly, travelling to another country as a tourist and working remotely without the necessary permits may be illegal and have serious consequences.

Employers should research and take advice on the immigration regulations of the country the employee wishes to work from. Determine if the employee is eligible to work abroad remotely.

## Tax implications

Working abroad, whether remote or not, may have tax implications in the UK and the country the employee plans to work from.

Tax residency rules and double taxation treaties come into play. An employer must understand its obligations regarding collecting and reporting tax if employees work abroad remotely.

These countries will have their own PAYE equivalent systems, and the employer will likely be responsible for correctly administering the employee's tax payments and complying with any reporting obligations.

Failure to comply with tax regulations can result in penalties and legal issues. It is advisable to seek professional advice to understand the tax obligations in both jurisdictions.

## Employment rights and benefits

While working abroad remotely, UK employees still retain their rights and benefits under UK employment law. For instance, such rights include rights relating to working hours, rest breaks, annual leave, and protection against discrimination.

It is crucial to ensure that remote working arrangements do not compromise these rights.

## Employment contract and terms

Reviewing the employment contract and any relevant policies or agreements already in place is essential. Some employment contracts may contain specific clauses addressing remote working or working abroad. It is vital to understand the terms and conditions

surrounding remote work, whether any geographical restrictions apply, and discuss these with the employee making the request.

Some employers reading this may take a proactive approach and review their employment contracts and policies in anticipation of requests from their employees.

## Data security and privacy

Remote work requires careful consideration of data security and privacy. Ensure you have the necessary cybersecurity measures to protect sensitive company information and personal data. Employers should familiarise themselves with the data protection laws of the country the employee plans to work from and the UK to ensure compliance.

## Cultural and legal differences

Each country has its cultural norms, legal system, and employment practices. Therefore, employers must invest time in familiarising themselves with the local customs, work culture and legal framework of the country where the employee will work.

Suppose an employee works abroad remotely for an extended period. In that case, they may acquire local employment rights even if the employer is UK-based. This situation might result in the employee having greater employment rights than colleagues working for the same employer. Such an imbalance could cause administrative difficulties and lead to employee inequality.

## Conclusion

On the whole, employers must seek local legal advice on employees' statutory rights, especially when terminating the employment relationship. In contrast, while working abroad remotely may seem enticing to employees, navigating the legal landscape and considering the necessary precautions are essential.

Understanding an employee's immigration requirements, tax implications, and other legal considerations will help you make informed decisions and avoid potential legal pitfalls.

Open communication with the employee and professional advice from legal and tax experts is invaluable in ensuring a smooth and compliant transition to working, or not working, abroad.

Call [Karen Cole](#) today if you need advice on navigating overseas remote working or would like to review and update your employment contracts and associated policies.

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