

# FREQUENT TRAVELLERS

Corporate Perspective



**FIRSTRAND**

## Frequent Travellers to India

- An individual that travels to India and is present for more than 15 days in India in aggregate in one year and the cost is borne by the India Company is liable for FBT on the housing, flights, etc.



## Frequent Travellers to UK

- If an employee is present in the UK for more than 30 days in a tax year and renders service on behalf of the UK entity, the person is liable to pay PAYE in the UK.
- Company can request a tax directive to increase the period to 60 or 90 days. A declaration must be completed by the Company each year with their tax returns.
- The employee will be taxed on the income he receives for the actual days spend in the UK.
- This creates double taxation unless SARS issues a tax directive not to deduct tax from the SA Income.
- The employee can claim the UK tax paid back from SARS.

