



**HM Revenue
& Customs**



**Coming to work in the UK?
We'll show you the way to pay your taxes.**



Working in the UK

**Importing goods into
the UK**

Customer Service

First things first

Tax and National Insurance
Your National Insurance number
Working Tax Credit

Working for an employer

National Minimum Wage

Working for yourself

Registering as self-employed
Self Assessment
Working in the construction/building industry
Value Added Tax (VAT)
Selling alcohol

Bringing goods in with you

Customs duties and tax

Posting goods to the UK

Excise duty

Our promise

HM Revenue & Customs commitment
Putting things right
Customers with particular needs

Welcome

When you come to the UK, you may be looking for work, or have a job waiting for you.

For many of you, this will be your first time living and working away from home in a different country.

This guide explains our systems for

- Income tax and national insurance, and
- Customs and excise duties.

This guide is from HM Revenue & Customs (HMRC). It explains the systems you need to know about if you come to work in the UK. It also tells you what you have to do and how we can help.

Working in the UK

First things first

► Tax and National Insurance

If you work in the UK, you will usually have to pay tax and National Insurance on your wages. How much you pay, and how you pay it depends on

- how much you earn, and
- whether you work for someone, or for yourself.

To see the current rates of tax and National Insurance you can expect to pay go online at www.hmrc.gov.uk/rates/index.htm

“I waited a few months to register but actually I wish I'd done it before – it didn't take long to sort it all out, and it's good to feel I'm playing my part.” Wioletta



► You pay

- **Tax** for services like education and healthcare, and
- **National Insurance** to get certain benefits, and a state pension.

If you work for someone, you are 'employed'. The person you work for is your 'employer'. Your employer will take tax and National Insurance from your wages and pay it to us. At the end of the tax year (5 April) they will give you a *P60 End of Year certificate* which shows your total pay, tax and National Insurance for the year.

If you work for yourself, you will be responsible for paying us your tax and National Insurance directly.

For more information on National Insurance go online at www.hmrc.gov.uk/nic/work/ni-uk.htm

► Your National Insurance number

To work in the UK you need a National Insurance number. It is used to keep track of how much National Insurance you have paid. If you do not have a National Insurance number, you will need to apply for one. Phone the Jobcentre Plus National Insurance number allocation service on 0845 600 0643. Lines are open from 8.00am to 6.00pm Monday to Friday.

For more information on applying for a National Insurance number go online at www.dwp.gov.uk/lifeevent/benefits/ni_number.asp

For more information on the types of evidence you will need to apply for a National Insurance number go online at www.dwp.gov.uk/lifeevent/benefits/ni_number.asp

► Working Tax Credit

We may be able to pay you Working Tax Credit if you work but get a low wage. The money is to help you with your everyday costs. You can get it even if you do not pay tax. If you stop work or change jobs you need to let us know.

For more information

- go online at www.hmrc.gov.uk/taxcredits/
- phone the Tax Credits Helpline on 0845 300 3900 (+44 289 090 8316 from outside the UK). Lines are open from 8.00am to 8.00pm Monday to Friday.

While you are in the UK, you may be liable to UK tax on any income or capital gains from abroad. There are special rules in place and more information can be found at www.hmrc.gov.uk/nonresidents/coming_to_the_uk.htm. This will be particularly important if you earn more than £2,000 from abroad, in any tax year, and you have been in the UK for more than 7 of the last 10 years.

Working for an employer

► National Minimum Wage

When you start work your employer will give you a form *P46 Employee without a P45* to fill in. If we need more information we will contact you. Your employer has to pay you at least the minimum wage by law. There are different minimum wage rates for different groups of workers. Rates may change each year.

To find out the current wage rates

- go online at www.direct.gov.uk/nmw
- phone the National Minimum Wage Helpline on 0845 6000 678. Lines are open from 9.00am to 5.00pm Monday to Friday.

You can find out more information on pay from the Department for Business, Enterprise and Regulatory Reform. Go online at www.berr.gov.uk/employment/pay



“I don’t earn a big wage so it’s good to know that with Tax Credits I have a little extra cash to help with my everyday essentials.” Matunde

Working for yourself

► Registering as self-employed

If you work for yourself, or set up your own business in the UK, you are self-employed and must register as self-employed.

The easiest way to do this is to phone the Newly Self-Employed Helpline. Or you can fill in form *Becoming self-employed and registering for National Insurance contributions and/or tax (CWF1)* which you can get online at www.hmrc.gov.uk/forms/cwf1.pdf

For more information about self-employment

- go online at www.hmrc.gov.uk/selfemployed
- phone the Newly Self-Employed Helpline on 0845 915 4515. Lines are open from 8.00am to 8.00pm Monday to Friday.

► Self Assessment

If you work for yourself, you will pay tax and National Insurance under the Self Assessment scheme and must keep records to show what you have earned and what you have spent. You will pay tax and National Insurance by filling in a form called a Self Assessment tax return.

For more information about Self Assessment, and the Self Assessment tax return

- go online at www.hmrc.gov.uk/sa
- phone the Self Assessment Helpline on 0845 900 0444. Lines are open from 8.00am to 8.00pm every day, except Christmas Day, Boxing Day and New Year's Day.

For more information about keeping records

- go online at www.hmrc.gov.uk/startingup/keeprecs.htm or
- phone the Newly Self-Employed Helpline on 0845 915 4515. Lines are open 8.00am to 8.00pm Monday to Friday.

► Working in the construction/building industry

If you want to work in the Construction Industry you must register as self-employed and should also register for the Construction Industry Scheme.

To register as self-employed phone the Newly Self-Employed Helpline on 0845 915 4515.

To register for the Construction Industry Scheme phone the Construction Industry Scheme Helpline on 0845 366 7899. Lines are open from 8.00am to 8.00pm every day, except Christmas Day, Boxing Day and New Year's Day.

For more information on the Construction Industry Scheme

- go online at www.hmrc.gov.uk/new-cis
- phone the Construction Industry Scheme Helpline.

► Value Added Tax (VAT)

VAT is a tax charged on goods and some services imported into the UK. If you have a business you may need to register for VAT.

To find out if you should be registered for VAT see *The VAT guide (Notice 700)*.

Find this

- online at www.hmrc.gov.uk/VAT
- from the National Advice Service Helpline on 0845 010 9000 (+44 292 050 1261 from outside the UK). Lines are open from 8.00am to 8.00pm Monday to Friday.

► Selling alcohol

If you set up an alcohol related business, and want to bring alcohol into the UK, you need to know the rules, and should seek professional advice.

For more information see *Registered Excise Dealers and Shippers (Notice 203)*, and *Occasional Importers - EU trade in excise goods (Notice 204)*. Find it

- online at www.hmrc.gov.uk
- from the National Advice Service Helpline on 0845 010 9000 (+44 292 050 1261 from outside the UK). Lines are open from 8.00am to 8.00pm Monday to Friday.

Importing goods into the UK

Bringing goods in with you

► Customs duties and tax

If you are travelling to the UK from abroad, there are limits on how much, and what you can bring with you. Some goods are banned completely.

For information on what you can bring to the UK, and how much, see *A Customs Guide for Travellers entering the UK (Notice 1)*. Find it

- online at www.hmrc.gov.uk
- or ring the National Advice Service Helpline on 0845 010 9000 (+44 292 050 1261 from outside the UK). Lines are open from 8.00am to 8.00pm Monday to Friday.

If you bring in more than you are allowed, you may have to pay duty and tax on the goods.

If you bring in more than you are allowed and do not tell us, your goods may be taken away from you and not returned. This includes any vehicle you use to bring them in.

► Bringing in alcohol

Any alcohol you bring in must be for your own use. If you bring alcohol to the UK and want to sell it, we will treat this as a business and you will have to pay duty and tax on it.

For more information see *Registered Excise Dealers and Shippers (Notice 203)* and *Occasional importers - EU trade in excise goods (Notice 204)*. Find it

- online at www.hmrc.gov.uk
- from the National Advice Service Helpline on 0845 010 9000 (+44 292 050 1261 outside UK). Lines are open from 8.00am to 8.00pm Monday to Friday.

Posting goods to the UK

► Excise duty

If you post certain goods to the UK from abroad, for example cigarettes and tobacco, alcohol and gifts, you will have to pay Excise Duty. How you pay it depends on where you post them from. If you do not pay the duty, we can take the goods away, and not return them.

- From within the European Union (EU)

If you post goods from within the EU, you must arrange for someone in the UK to pay the duty.

- From outside the European Union (EU)

If you post goods from outside the EU, you must fill in a customs declaration label, either a CN22 or CN23, which you can get from the Post Office in the country you are sending the goods from. In the UK, we will calculate the duty and VAT that you will have to pay before you can collect the package from your local postal sorting office.

For more information see *A guide for international post users (Notice 143)*.

Find it

- online at www.hmrc.gov.uk
- from the National Advice Service Helpline on 0845 010 9000 (+44 292 050 1261 from outside the UK). Lines are open from 8.00am to 8.00pm Monday to Friday.

Customer Service

Our Promise

► HM Revenue & Customs commitment

We aim to provide a high quality service with guidance that is simple, clear and accurate.

We will

- be professional and helpful
- act with integrity and fairness, and
- treat your affairs in strict confidence within the law.

We aim to handle your affairs promptly and accurately so that you receive or pay only the right amount due.

► Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs 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 services for customers with particular needs, including

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulty
 - RNID Typetalk
 - Induction loops.

We can also arrange additional support, such as;

- home visits if you have 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 or
- contact us. You will find us in *The Phone Book* under HM Revenue & Customs.

“It was good to know there was someone I could speak to when I was unsure about my options, they even helped me fill in the tax forms.”
Josef





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www.hmrc.gov.uk

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