



Tax credits – for people leaving the United Kingdom (UK)

This factsheet tells you what you need to do if you leave the UK and how it affects tax credits. The UK is England, Scotland, Wales, Northern Ireland and adjacent islands. But it does not include the Isle of Man or the Channel Islands.

You must tell us straightaway if you, your partner (if you have one), your children or all of you leave the UK permanently.

i If you delay telling us and we pay you too much tax credits, you'll have to pay it back. You might also have to pay a penalty.

If you're going abroad permanently but your partner and children are staying in the UK, your partner should contact us straightaway.

If you, your partner, your children or all of you go abroad temporarily (that's less than 52 weeks from the date of leaving the UK), you can continue to get tax credits for up to:

- 8 weeks, whatever the reason for your absence
- 12 weeks, if
 - you go or stay abroad because you, or a member of your family is receiving treatment for an illness or disability
 - a member of your family has died

If you contact us, we'll need to know:

- the names of the people going abroad
- the date they're leaving the UK
- how long they plan to be abroad
- the reason for going abroad
- the address abroad

Crown Servants posted overseas

Special rules apply if you or your partner are posted abroad as a Crown Servant. For example, as a UK civil servant or a member of the Armed Forces.

If you have to work abroad you may be able to continue to claim tax credits, just as if you were living in the UK.

We'll treat you as being in the UK if you were:

- living in the UK and it was your main home just before you were posted abroad
- in the UK in connection with your posting, not just visiting the UK, before your posting began

You can continue to get tax credits while you're working abroad whether your child goes abroad with you or stays in the UK.

While you're serving abroad, we'll normally pay tax credits in to a UK bank account.

If your partner is a Crown Servant and their employer has posted them abroad, you can continue to claim tax credits as a couple.

Help with tax credits

If you'd like more help:

- go to www.gov.uk/taxcredits
- telephone our helpline on 0345 300 3900
- NGT text relay (if you cannot hear or speak on the phone) 18001 then 0345 300 3900

Getting advice

You can get advice from a professional adviser or organisation. You can also ask Citizens Advice. You can find them in 'The Phone Book'.

You can ask them to talk to us on your behalf, but we cannot talk to anyone without your permission.

If you'd like to give someone permission, you can either:

- fill in online and send us form TC689, 'Tax credits and Child Benefit - Authority for an intermediary to act on your behalf' – go to GOV.UK and search for TC689
- write and tell us the name and address of the person or the contact details of the organisation, and send to:
Tax Credit Office
HM Revenue and Customs
BX9 1ER

Getting help

If English is not your first language you can use family, friends or a local support service to interpret for you. If this is not possible, we offer an interpretation service.

Interpretation service

If you'd like to use this service, tell us straightaway when you contact us.

Yr laith Gymraeg

Ffoniwch 0300 200 1900 i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

We have a range of services for disabled people.

These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Contact our helplines for more information.

You have children living abroad

If you already get Child Tax Credit, you may be able to make a claim for an additional child if:

- you're working in the UK
- the child is living in the EEA or Switzerland
- you're supporting the child

You must also be one of the following:

- an EEA or Swiss citizen who has settled or pre-settled status under the EU Settlement Scheme
- an EEA or Swiss citizen who had a right to reside in the UK on 31 December 2020 (www.gov.uk/right-to-reside)
- a family member of an EEA or Swiss citizen (who has settled or pre-settled status under the EU Settlement Scheme or had a right to reside in the UK on 31 December 2020) and you're residing in the UK
- a person with dual nationality, one of which is nationality of an EEA country or Switzerland
- covered by any of the other conditions in the Withdrawal Agreement with the EEA and Switzerland (www.gov.uk/guidance/the-withdrawal-agreement-what-uk-nationals-need-to-know-about-citizens-rights#social-security-coordination)

You usually cannot claim for a child who lives outside the EEA or Switzerland.

There's an exception if your partner is a Crown Servant posted abroad.

You must let HMRC know within a month if your partner or child join you in the UK. This is because your tax credits payments may change.

Tax credits have been replaced for most people

If your tax credits stop because you have gone abroad, you cannot claim again on your return to the UK. Go to www.gov.uk/claim-tax-credits.

If you cannot claim tax credits you may be able to claim:

- Universal Credit if you and/or your partner are of working age, go to www.gov.uk/universal-credit
- Pension Credit if you and your partner (if you have one) are of Pension Credit age, go to www.gov.uk/pension-credit


The European Economic Area

The European Economic Area is made up of:

- Austria
- Belgium
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Italy
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Norway
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden

Your rights and obligations

'HMRC Charter' explains what you can expect from us and what we expect from you.

 For more information, go to www.gov.uk/government/publications/hmrc-charter

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

HMRC Customer Services Group
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