



# Short Term Business Visitors: Actions for employers

## 短期出張者: 雇用者における対応

March 2025 / 2025年3月

### Prior UK Tax Years – Actions to consider

1. Check that you had an Appendix 4 Agreement in place for all years where you had STBVs and a PAYE obligation would have arisen under domestic UK rules.
2. Check that you are satisfied that the processes and governance framework in place for prior years has allowed the business to accurately identify all taxable STBVs.
3. If you identify that there are STBVs for whom data was not previously collated or for whom the conditions for exemption were not robustly tested, consider undertaking an exercise to determine whether there is any exposure for the business.
4. Where you determine that there were taxable STBVs for whom PAYE is due but was not accounted for, proactively disclose any compliance failures to HMRC and implement improved processes to avoid any future errors.

### 2024/2025 UK Tax Year - Actions to take now

1. Check that an Appendix 4 Agreement is in place covering all UK entities where it is expected that a PAYE obligation would otherwise arise in relation to STBVs. For example, this should be carefully considered in cases where there has been re-structuring within the group.
2. Make an application to HMRC for an Appendix 4 agreement if additional coverage is required.
3. Ensure that robust processes are in place to accurately capture all travel by overseas employees to the UK.
4. Review any data collated for the 2024/25 UK tax year to date in Q1 of 2025 to assess eligibility of all visitors to be considered under an Appendix 4 Agreement and complete any additional actions that may be required at this stage prior to year end (e.g. obtaining upfront approval for those individuals who have travelled to the UK for over 150 days).

### 過去の英国課税年度に関する検討事項

1. STBV(短期出張者)を受け入れた期間について、Appendix 4 Agreementが整備されている旨、英国税制におけるPAYE(源泉徴収制度)に従った源泉徴収義務に対応している旨を確認
2. 過年度に実施された業務プロセスや、当時の業務ガバナンスにより、課税対象となるSTBV該当者を網羅的に把握できていたことを確認
3. 仮に関連するデータの検証や、免除要件の充足性に関する検証が十分に行われていないSTBVが確認された場合、その影響に関する調査を実施することを検討
4. PAYEに従った源泉徴収が適切に行われていないSTBVが確認された場合、HMRCに対して、コンプライアンス違反の事実を自主的に開示し、今後のエラーを防止するための業務プロセスの改善を実施

### 2024-2025課税年度 - 現在の英国課税年度において必要な対応

1. STBVに関連して生じる、PAYEによる源泉徴収義務が発生すると予想される全ての英国法人において、Appendix 4 Agreementが締結されていることを確認(組織再編が行われた場合などは、慎重な検討が必要)
2. Appendix 4 Agreementの適用範囲を拡大する必要がある場合にはHMRCに対して申請
3. 海外の従業員の英国への出張をすべて正確に把握するために、強固な業務プロセスを設計
4. 2025年第1四半期を含む期間について、2024-2025課税年度に係る情報を精査し、関連する全ての出張者について、Appendix 4 Agreementに従って適格性を有しているか確認し、年度末までに対応が必要な追加的な手続がある場合には適切な対応を実施(150日以上英国に滞在する出張者について、必要な事前承認を取得する等)

5. Where it is identified that individuals do not meet the criteria to be exempt from UK taxation under a DTA, take action to ensure that PAYE is appropriately accounted for (e.g. via a domestic UK payroll in real time or via an Appendix 8 submission at year end, where applicable).
6. Plan ahead to ensure that all relevant data for the 2024/25 UK tax year as a whole is easily obtainable at tax year end to ensure that the 31 May 2025 submission deadline for STBV reports and Appendix 8 reporting can be met.
7. Assess whether appropriate social security certification is in place to demonstrate that National Insurance is not due.

5. 個人が租税条約の適用要件を満たさず、英国所得税の免税措置が適用できないことが明らかとなった場合、PAYEに基づく源泉徴収を適切に実施(英国国内における給与支払時、あるいは、年度末のAppendix 8提出と合わせて対応)
6. 2025年5月31日のSTBV報告書とAppendix 8の提出期限を見据え、2024-2025課税年度の関連情報を全て課税年度末に滞りなく収集できるよう事前に計画
7. 国民保険の支払義務がないことを証明するために、適切に社会保障証明書が整備されていることを確認

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