

Seafarers

Do you qualify for exemption from UK income tax on your earnings?

If you are employed working on a ship outside UK waters, you may be eligible for the Seafarers Earnings Deduction (SED).

The SED offers exemption from UK income tax in relation to your earnings in a qualifying period provided various conditions are satisfied.

How can we support you?

Our personal tax team can advise you regarding your tax position on your earnings. We will:

- explain how to meet the qualifying contributions for the SED and provide you with continuing advice to maintain your qualifying period
- advise on the record keeping requirements
- prepare your annual self assessment tax return
- calculate your tax liabilities
- obtain any tax repayments from HMRC
- review your National Insurance position
- deal with enquiries by HMRC into your self assessment tax returns
- offer a fee protection service to cover the costs of an enquiry by HMRC into your tax affairs.



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