

When to use this form

The form should be completed by United Kingdom (UK) employers that are sending an employee to work in another country within the European Economic Area (EEA). The form will enable HMRC to determine which Member State's social security legislation will apply.

If this is the first time your company has contacted HMRC about sending employees to another country you should also complete form CA3821.

If the employee will be simultaneously working in two or more EEA countries form CA8421 should be completed instead.

Applicable countries

Austria	Belgium	Bulgaria
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	Switzerland
United Kingdom		

EEA nationals

Social security liability for EEA nationals is determined by EC Regulation 883/04.

Non-EEA nationals

Social security liability for non-EEA nationals that are legally resident and employed in an EU Member State is determined by EC Regulation 1408/71.

Further information

An employee working abroad can only remain subject to UK legislation under Article 12.1 of EC Regulation 883/04, or 14.1(a) of EC Regulation 1408/71, if he/she remains directly employed by the company which posts them to work abroad.

The posting company must be directly responsible for the recruitment, contract of employment and termination of employment. They must also have the authority to determine the nature of the work.

The employee should have been subject to UK NI legislation for at least one month immediately prior to the posting abroad to be able to remain UK insured under Article 12.1 of Regulation 883/04.

If UK National Insurance legislation will apply:

- form A1 (or E101 if Regulation 1408/71 applies) will be sent to the person that has completed this form (provided we have the required authority)
- we may notify the competent authorities in the country in which the employee is working that he/she remains subject to UK legislation during the period of the posting
- you should continue to pay UK National Insurance contributions.

If another country's social security legislation will apply we will write and tell you.

You should notify us immediately of any change in employment circumstances, particularly if the intended posting does not take place, or ends before the intended date.

We may check the circumstances throughout the period of posting to ensure that the conditions under which the employee remains subject to UK legislation are still met.

What to do now

Please complete the rest of this form in capital letters and return it to us at:

NICO International Caseworker
BP1301
HM Revenue & Customs
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ
United Kingdom

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime and
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

Current posting details

If the posting is for a period of more than 24 months, or is an extension to a previous posting that will take the total period beyond 24 months (12 months for non-EEA nationals), we require a signed statement from the employee stating that he wishes to remain UK insured during the posting, giving reasons why it would be in his best interest to remain UK insured.

<p>19 Which country will the employee be working? <input style="width: 100%;" type="text"/></p>	<p>23 Type of work employee will be doing <input style="width: 100%;" type="text"/></p>
<p>20 How long will the employment last? From <i>DD MM YYYY</i> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> To <i>DD MM YYYY</i> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/></p>	<p>24 Was the employee posted directly from the UK? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, where were they immediately before this posting? <input style="width: 100%;" type="text"/></p>
<p>21 Name of company where the work will be carried out <input style="width: 100%;" type="text"/></p>	<p>25 Is the employee being sent to replace another person? Yes <input type="checkbox"/> No <input type="checkbox"/></p>
<p>22 Address of where the work will be carried out <input style="width: 100%; height: 80px;" type="text"/></p>	<p>26 Has the employee had previous periods working abroad within the last 5 years? Yes <input type="checkbox"/> If Yes, please complete the previous posting details below No <input type="checkbox"/> If No, please go to the Declaration</p>

Previous posting details

Employer	Country	From	To

Declaration

<p>Signature <input style="width: 100%; height: 40px;" type="text"/></p> <p>Name <input style="width: 100%;" type="text"/></p> <p>Date <i>DD MM YYYY</i> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/><input style="width: 20px;" type="text"/></p>	<p>Position in company <input style="width: 100%;" type="text"/></p> <p>Phone number <input style="width: 100%;" type="text"/></p> <p>Fax number <input style="width: 100%;" type="text"/></p> <p>If this form has been completed by an agent please ensure that form 64-8 has been completed and submitted to HMRC giving us the authority to deal with the agent.</p>
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