# Departmental review of Overseas Working Arrangements

**Guidance**

Cross-border or overseas working is a complex area carrying several compliance risks, most notably the need to ensure the University meets its tax and social security obligations in countries of work and fulfils legal requirements in countries where work is taking place. Where there is a business reason for an employee or prospective employee needing to work overseas, it is essential that an expert assessment of their unique working pattern is first carried out in conjunction with the University tax team. An approval process must be followed **prior to overseas working taking place** in order to ensure the cost-effectiveness of such arrangements.

The University has [an existing process](https://finance.admin.ox.ac.uk/overseas-working) to support the assessment and approval of instances of overseas working, which provides an [approval form](https://sharepoint.nexus.ox.ac.uk/sites/uasmosaic/finance/Documents/International%20Working%20Arrangement%20Approval%20Form.xlsx?Web=1), and defines [what level of overseas working](https://finance.admin.ox.ac.uk/overseas-working#collapse2021901) would trigger the need to obtain approval. Instances of overseas working not reaching the threshold durations as defined by the University (typically 90 days or more spent abroad) still need to obtain Departmental approval.

The purpose of this Departmental application form is to supplement the University process by ensuring there is sufficient oversight of applications by the Department. **It should not be underestimated how complex, risky, and costly overseas working may be and therefore it is the default position that overseas working arrangements would not be supported unless in exceptional circumstances.** The time required to assess cases and obtain approval may be extremely lengthy and prevent timely recruitment of candidates into roles where they will be based overseas for all or part of their employment. It is essential that those wishing to obtain approval for overseas working arrangements conduct prompt and timely assessments of the costs involved.

An overview of the process is as follows:

**Departmental application form**

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| **To be completed by the individual or line manager making the application, and signed by the Business Manager** |
| Individual’s name |  |
| Unit |  |
| Grade |  |
| Business case for overseas working*Please write no more than 500 words outlining the business justification for putting in place an overseas working arrangement. You may wish to include items such as the following (this list is not exclusive):** *Location of the individual’s project work*
* *Any difficulty in recruiting to the role*
* *Quantified financial benefits that can only be achieved by the individual working outside of an established location*
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| Funding arrangements | *Please specify project or GL coding to which direct costs arising from the international working arrangement can be charged. You must ensure sufficient budget is available, and costs are eligible.* |
| “I certify that all details of this application are correct, and the application has the support of the Unit Director. The proposed arrangement has sufficient business justification to warrant full assessment by the Tax Team. If the arrangement will be funded from the operating account, the DFO has approved that the case should proceed to the stage of obtaining a formal assessment.”**Name (Business Manager)****Signature** **Date** |