



RETURNING TO THE UNITED KINGDOM

If you intend to return permanently to the UK, you should take advice on what to do before you leave Portugal, and what your rights will be when you get back to the UK. In other words. Your return should be as well planned as if you were moving abroad.

De-registering with the Portuguese authorities

Inform the Town Hall or the immigration authorities you are leaving by returning your Residence Registration Certificate. If you have registered for healthcare, your local *Centro Distrital de Segurança Social* (CDSS) also needs to know. If you don't de-register before you leave Portugal, you may face difficulties in registering in the UK and getting benefits.

Income and Capital Gains Tax

Before departure, you will need to make arrangements for settling your tax obligations in Portugal. As a non-resident, appointing a Fiscal Representative is the most sensible approach. As a knowledgeable professional, he will know how to satisfy tax commitments and when declarations must be submitted.

If you are selling your home, you will also need to declare the sale for tax purposes whether you make a profit or not. You must furnish deeds of purchase and sale, invoices from necessary expenses as well as documentation for any capital improvements made in the 5 years prior to sale. Proof of renewed residence in the UK will also be necessary if you want rollover relief.



Rights to means-tested benefits

You won't automatically be entitled to all the benefits you had before you left the UK. Special rules apply to people who arrive there after living in another country. Means-tested benefits are only available to people who are 'habitually resident'. This means you must be able to show that:

- you have attachments to the UK;
- you have lived there for some time;
- you have an intention to settle in the country.

You may need to have been living in the UK for one to three months before you can demonstrate that you are habitually resident there. Eligibility for any means-tested benefits is decided by your local authority.

Healthcare

The National Health Service is first and foremost for the benefit of people living lawfully in the UK. Entitlement to free NHS treatment is based on whether someone is 'ordinarily resident' in the UK, and not on British nationality or past/present payment of National Insurance contributions or UK taxes.

People who don't pass the 'habitual residence' tests may be charged for treatment. It is up to NHS/Primary Care Trusts to establish whether each patient is ordinarily resident for the purposes of healthcare. If you can't satisfy the NHS/Primary Care Trust that you're entitled to free treatment you may be liable to pay.

Social Care

Local authority social services departments provide social care services for people who are 'ordinarily resident' in their areas and aren't able to arrange it for themselves. Residential care (care in a care or nursing home) is subject to charging, depending on residents' ability to pay.



However, the local authority in your area is obliged to provide or arrange residential accommodation even if you're of 'no settled residence', or not ordinarily resident in the area and in urgent need of residential accommodation.

People who can pay for their own care can of course make their own arrangements, but local authorities are able to arrange care on their behalf if appropriate. Before care home options are considered for individuals, local authorities have to complete assessments of their needs and financial circumstances.

Useful information on finding a care home, assistance from councils, costs and related topics is available on the <https://www.gov.uk>.

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