

LESIA

EMPLOYMENT SERVICES

The UK has recently introduced new laws on discrimination for workers in the maritime industry. The new law came into effect from 1st August 2011 and is called the Equality Act 2010 (Work On Ships and Hovercraft) Regulations 2011. This new act replaces Section 9 of the Race Relations Act 1976 which ceased on 1st August 2011. If you haven't already done so, now is the time to review the contracts of crew to make sure they comply with the new act.

The second piece of news from the UK concerns a First Tier Tax Tribunal held in Aberdeen on the 8th April 2011 in relation to a Double Taxation treaty case for a merchant seafarer. The case looked at who the economic employer of the seafarer was to determine whether or not a double taxation treaty between the UK and Croatia could be utilised by the seafarer under UK law. Whilst the case is complex due to the relationships of the various companies involved, the really interesting aspects concerning those operating in the yacht industry are connected with the wording within the contract of employment and the places of business from which the various companies operated. As this case was only concerned with taxation no reference was made to NIC; however don't forget that the judge's conclusions will also have relevance to UK NIC.

If you would like to know about how Lesia can help you or your clients, please visit our website and contact us at enquiries@lesiagroup.com

Best regards

John Cook
Lesia Employment Services ICC Limited
Mobile: +33 622 11 03 63