

Business Travel



Many organisations have resumed and accelerated their business travel. Employers need to have visibility of their employees' travel and activities – not only to understand the associated risk and compliance implications of travel. With requirements changing rapidly, it is essential to have a well-developed framework in place.

Issues and Risks	
Personal income tax	Personal income tax may be triggered based on presence in a location.
Immigration	Employees must have the right to enter and work in the location.
Employer obligations	Employers might be subject to payroll taxes, withholding, and/or social security regardless of whether the employee is taxable.
Corporate tax	Risks of taxable presence (permanent establishment) for the employers when having an employee working in another location.
Others	Legal, regulatory, occupational health and safety issues should be considered.


71% of the companies consider their firms' business travel to have already returned / will return back to pre-COVID levels by the end of 2024¹.




- Leading tool on the market** – over 2 million assessments per year.
- Real-time detailed assessment** in one-system – with immigration, income and corporate tax review based on an employee's travels.
- Integration with other apps / systems** – GPS, HR system, corporate travel provider, expense systems, security providers.

Our Support	
Case Assessment	Assess individual cases to determine travel risk(s) and compliance requirements.
Monitoring	Agreeing the risk tolerance and designing end-to-end compliance to monitor on-going business travel requests.
Policy and Framework	Developing guidance with board business cases, processes, and guardrails to support your business and manage risks.
Compliance actions	Provide compliance support including tax return and payroll, work permits, and PE risk reviews.

Contact Us



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1. 2023 Outlook: Business Travel Bounces Back, Morgan Stanley Research - <https://www.morganstanley.com/ideas/business-travel-trends-2023-outlook>

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