

Finance, Trust

STEP Advanced Certificate in UK Tax for International Clients

Course Details

Price

£1,100.00

Length

Online self-study over a period of 4 months, plus 3 online virtual sessions

Course Overview

Gain a global perspective on UK tax regulations, practical insights through case studies, and an industry-recognised certification.

This course provides practitioners with comprehensive technical knowledge on UK tax issues for advising private clients with international affairs.

It has been comprehensively updated to reflect the Finance Act 2025 reforms, including the abolition of the remittance basis and introduction of the new Foreign Income and Gains (FIG) regime.

- Gain in-depth expertise: Understand the UK tax implications for internationally connected clients in the post-domicile world.
- Navigate recent reforms: Comprehensive coverage of Finance Act 2025 transitional provisions and new regimes.

The May and November 2026 examination sittings will cover the 2025/26 tax year (Finance Act 2025).

Flexible learning that works for you

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This Advanced Certificate can be taken as part of the STEP Diploma.

Content

- Territorial connecting factors for individuals, trusts, and companies
- The relevance and application of income tax, capital gains tax and inheritance tax to international clients
- The Foreign Income and Gains (FIG) regime for qualifying new residents
- Temporary repatriation facility and asset rebasing for former remittance basis users
- Remittance rules and their continuing relevance
- Traps and opportunities with international client tax planning
- Advantages tax and disadvantages of offshore trusts and offshoring holding companies
- Tax efficient methods of funding the purchase of a UK family home
- Corporation tax considerations for non-UK resident companies
- The General Anti-Abuse Rule

Benefits

- Practical focus: Practical advice and guidance written by practitioners, for practitioners.
- Valuable connections: Network with like-minded professionals in varied roles and firms from all over the world.
- Essential for practitioners navigating these significant legislative changes and their impact on international client planning.

Prerequisites

This course is suitable for UK-based professionals advising international individuals and trustees on tax matters, and professionals working outside the UK who need a deeper understanding of the UK tax implications for their internationally connected clients.

Students of this course typically include:

- tax advisers
- accountants
- lawyers/solicitors/attorneys

- trust managers
- wealth managers
- trustees/fiduciaries
- trust assistants/officers/administrators
- corporate administrators
- compliance officers/managers
- financial/estate planners

You will be expected to have an understanding of the basic tax rules as they apply to UK clients and basic trust law.

To take this course you need to be a member of STEP at Affiliate level or higher. Find out more about [how to join STEP here](#) and allow sufficient time (approximately 5 business days) for your membership application to be processed before course enrolment is possible.

Assessment

The course is assessed by way of a five-hour open-book examination.

Next Steps

Whilst we at the GTA promote and facilitate the STEP programmes, bookings are made directly with CLT International, STEP's exclusive training provider. To enrol please visit [STEP Advanced Certificate in UK Tax for International Clients | Delivered by CLT](#)

Course Tutor

CLT International

CLT International has been providing certificated training and qualifications to professionals in the private client and wealth management industry since 1999. As an international company operating in over 90 global centres, they provide training to over 3,000 delegates per year and are also the exclusive provider for STEP, the worldwide professional association for those advising families across generations.