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# The UK's non-dom regime

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Time to **reform** rather  
than replace?





# Introduction

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For at least the last 35 years of its 200+ year history, the remittance basis (aka the UK's non-domiciled tax regime or the non-dom regime) has remained a hot political issue, serving as a lens through which the Conservative and Labour parties have showcased clear ideological differences on tax policy. Despite the significant reforms introduced in the last 15 years, further changes to the regime now appear inevitable.

Labour has stated that if it wins the next General Election it will replace the regime altogether. For their part, the Conservatives find the current regime so difficult to defend that even the Prime Minister's wife no longer takes advantage of her non-dom status.

It is rare to come across a balanced view on how well the non-dom regime works and whether it is fit for purpose. In carrying out the research for this report, we spoke to non-doms themselves, and the advisors who work with them, to build a picture of whether the regime still appeals to high-net-worth (HNW) families who have the freedom to choose where in the world to base themselves. We have also examined the benefits that the regime brings to the UK, how it compares to similar systems offered by other countries, and potential changes which could be made to the rules to create a more effective and dynamic system for the UK, rather than simply abolishing it.

Across Europe and beyond, developed economies (such as Spain, Greece, Italy, Switzerland, Portugal, Cyprus and Israel) see these types of regimes as essential tools to attract globally mobile individuals, along with their business acumen and their capital. However, the UK's approach, which allows individuals to move to the country for up to 15 years during which they could pay little or no tax, now seems out of touch and in need of reform.

Few would dispute the principle that the UK should seek to be an attractive jurisdiction to wealth creators who will bring benefits to the UK by living and investing here. An increase in tax revenue ought to be an inevitable consequence of such a regime. This goal has grown in importance as other countries have created beneficial tax systems for new HNW arrivals. The UK, for its part, has sent mixed messages by repeatedly amending the (previously stable) non-dom regime, adopting tough immigration policies and by leaving the EU.



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Our conversations with non-domiciled individuals suggest that, when internationally mobile families look at the options available to them around the world, an appealing tax regime is a major factor in deciding where to live, albeit considered alongside other important factors such as educational opportunities, culture and political stability.

The concern of many of our experts is not so much that scrapping the current regime would lead to a mass exit of wealthy people (though it is clear that some people will leave); their concern is that the movement of wealth creators to the UK would soon dry up without the right tax landscape in place.

One major finding of our research is the ways in which non-doms contribute to the UK in ways beyond the mere payment of tax. These include investing substantial amounts of private capital into the country, creating new businesses and employment, and providing important sources of funding and other support for cultural and social institutions and causes that might otherwise lack sufficient resources.

Almost all our respondents expressed a view that the UK's non-dom regime could be significantly improved upon and is too complex in its current incarnation. We believe that a bold approach can be taken to reform the rules.

# Our recommendations for reform

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We advocate for the following changes, which in our view would create a much more efficient tax regime for the UK as a whole:

## 1. Who should benefit?

The link to domicile is an anachronism. A new regime should be open to any individual who has not lived in the UK for the last 10 years.

## 2. A higher flat fee

A flat annual fee of £100,000, which is competitive in comparison with other international regimes, would offer a welcome move away from the complexity of the remittance basis. Italy charges €100,000 a year from day one, Jersey £250,000 plus 1% on income above £1,250,000. If people will pay £250,000 a year to live in Jersey, why does the UK offer the remittance basis for free?

## 3 Use the system to encourage investment in the UK

Any new regime should ensure that all steps which disincentivise taxpayers from bringing money into the UK to invest in businesses should be removed and incentives put in place to promote UK investment.

## 4. The visa system

The UK's visa system was recently changed to remove the investor visa category which, in a similar manner to the remittance basis, was seen as providing a means for HNW individuals to move to the UK without significantly contributing to the economy or tax base.

A new regime could be aligned with immigration policy so as to attract individuals along the lines of the current visa system, offering a preferential tax regime to Entrepreneurs, Innovator Founders, High Potential Individuals, Global Talent, etc.

## 5. Time limits

A new regime ought to provide for a point in time where an in-patriate ceases to be such and becomes a normal taxpayer.

The regimes in Switzerland and Jersey are effectively indefinite, whereas Italy and Greece are limited to 15 years. 15 years represents an appropriate limit, providing a clear cut-off point for the tax benefits for those who choose to remain in the UK in the longer term.

## 6. Transitional arrangements

By offering existing non-doms the opportunity to retain some or all of their current tax advantages after a new regime is implemented, the mass flight of talented individuals who currently live in the UK could be avoided, meaning they would be able to continue to contribute to the UK economy.

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Our research is intended to help shape debate and drive a more constructive conversation about non-doms and UK tax rules. The delivery of an improved and simplified regime that attracts people to the UK and enables them to make a positive contribution to the economy should be an outcome that enjoys cross-party support.

Our respondents included both clients and intermediaries.

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**If you have any questions and want to get in contact, please email [enquiries.uk@withersworldwide.com](mailto:enquiries.uk@withersworldwide.com)**

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# 1 Top 10 research findings

1. Economic and cultural contributions by non-doms are significant: from creating employment which attracts top talent, to major tax contributions in terms of VAT, NI and SDLT, to philanthropy in the arts and across charities, museums, hospitals, and a plethora of good causes.
2. Culture and educational opportunities are often cited as the main driver of the UK's appeal to non-doms, ahead of the tax regime. It is not simply about paying little tax, for which moving to the Channel Islands, the Caribbean or Monaco would be more effective.
3. However, if there wasn't a beneficial tax regime, other factors, such as cultural and educational opportunities, would be a less important pull factor. A favourable tax regime is a prerequisite for the globally mobile: its benefits are expected even if they aren't the ultimate decider.
4. The UK regime is overly complex and confusing and in need of change; it is easy to make mistakes.
5. People are discouraged from bringing money into the UK because it is taxed before it is invested.
6. The regime enables people who are motivated to pay very little UK tax (or even no tax) to live in the UK, leaving it open to criticism. The UK is no longer attracting as many non-doms, with more choosing other competing jurisdictions over the UK.
7. There are opportunities to: (i) simplify the regime; (ii) provide a shorter period in which people benefit from it; and (iii) increase the current annual fee, or simply leverage a flat annual fee.
8. As a political issue, the non-dom regime feels like a hot topic which has become weaponised since the Prime Minister's wife's non-dom status made headlines. Where politicians do engage with the subject, the perception is they do so in a populist, rather than considered, way.
9. If non-dom status were to be scrapped, the expectation is that a significant number of non-doms would remain in the UK because of family ties, friends, education and other established roots, but a number would quickly leave. Ultimately, the total pool of non-doms would quickly diminish as a result of fewer, if any, moving to the UK for the first time.
10. The UK is no longer attracting as many non-doms, with more choosing other regimes such as Italy over the UK.





## 2 What draws non-doms to the UK?

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Our respondents were in agreement on the main drivers of the UK's appeal to non-doms. Culture, educational opportunities, family, infrastructure and stability of government were all cited as primary factors. Some intermediaries maintained that their clients were not as attracted to the UK in the current climate because the country appears less stable, along with an appearance of xenophobia created by Brexit.

It was noted that the size of London and its place as a world cultural hub means that non-doms are always able to access a community from their home nations. One respondent considered that 'culture' is interchangeable with 'entertainment' and that London is the home of top sports teams, fantastic concerts, world-class restaurants and more. "There's no shortage of things to be entertained by."

"The fact that London is cosmopolitan plays into all the things I like. It sits alongside the rule of law and the tax regime. Those are the big things... it's all about London and the fact that there are things to enjoy."

This culture/entertainment factor is also what drives Italy's appeal. The country has a wealth of cultural and entertainment opportunities, made even more attractive by Italy's beneficial tax regime.

"You need the culture and the tax regime... the tax regime combined with the country's culture, that's the package."

The UK's education system is key for families and can be the biggest driver for them settling here. It was noted by respondents that if the non-dom status were abolished, non-dom families may well stay in the UK until the education of all family members is complete.

"From medical schools and military academies to public schools... 80% of non-dom clients are here for educational opportunities."

“ You need the culture and the tax regime... the tax regime combined with the country's culture, that's the package ”

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Infrastructure that supports non-doms in their businesses, including lawyers, investment professionals and others, is perceived as a key motivator because it is world beating. For some, the financial ecosystem, rather than investment opportunities themselves, draws them in.

“The depth of expertise in capital markets and banking that wealthy people rely on and the support network around that, is first class... the UK has a high level of probity and skill.”

However, it was noted by some respondents that countrywide infrastructure looks tired, under-investment is evident and there is a clear sense of faltering public services. “The country’s infrastructure was better in the early 2000s.”

Despite post-2016 political ructions, there was a perception that the UK Government is ultimately stable and that political changes tend to be smooth. Half of our sample did not think there was much difference between the Blair/Brown governments and the Conservative ones which bookended them.

“When I look at the large global families, it’s a combination of culture, lifestyle and the fact that we have a nice, stable government system. We don’t riot; the political environment feels steady.”

“People in the Middle East look at the UK as a safe haven because it’s stable, politically.”

“Stable government is key. Why would I want to go to a place that’s not stable?”

Intermediaries and clients noted that the uptake of UK non-dom status was sometimes for political reasons. For example, a surprising number of US clients have left their home country because of Donald Trump and do not plan to go back for fear that he will be elected president again in January 2025. By contrast, the UK feels less fractured and more stable to those individuals.

Respondents also observed that the English language is a big plus point and that non-doms are often more likely to speak English than other European languages.

“English is one of the most spoken languages, which makes it easy to settle here.”



## When I look at the large global families, it’s a combination of culture, lifestyle and the fact that we have a nice, stable government system

The UK’s location as the centre of a global travel nexus is reasonably significant, meaning connectivity is fantastic. Some respondents noted that people will locate themselves in London for the sake of convenience, knowing that the US and Europe are within less than a day’s reach. What’s more, in terms of time zones, the UK sits in a sweet spot between the US, Asia and Africa.

One or two respondents observed that, for elderly clients, UK medical facilities can be a big draw.

Investment opportunities weren’t a factor for intermediaries, unless London played a key part in an individual’s investment portfolio. It was more commonly asserted that “you don’t have to be in the UK to invest in the UK”, including when it comes to real estate: “you don’t have to live here to buy it”.

However, a few of our client sample responded that business/investment opportunities in the UK can be a significant draw, especially if such opportunities are perceived as more readily available following a move to the UK.

Weather is not currently a driver, although a few respondents wondered whether the UK’s climate would provide a pleasant respite for those used to humid or hot countries. Some respondents noted that weather could become a pull factor with climate issues in the ascendency.

# 3 The non-dom regime's role in attracting people to the UK

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In evaluating the role of the UK's non-dom regime in attracting people, our respondents' conclusive view was that the regime is a key influencer, but not the ultimate decider.

A significant number would place tax as the second, third or even fourth most important factor. Not being subject to 40% inheritance tax on non-UK assets nor being taxed on overseas assets reassured them. For those who are resident in the UK for only a few years, the system can feel quite straightforward, but it becomes more complex the longer people stay and the more they look to draw upon non-UK assets.

It was noted by respondents that the regime can be a deal breaker and may be the key differentiator that makes London more appealing than other cities such as New York, although it's not necessarily the first thing attracting individuals or families.

“ Non-dom numbers plunged by 40% in the year ending April 2021, from 14,200 to 8,500 for that year. 68,300 in total, fallen from 76,500

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“It can be an important consideration. If you can't work out whether you want to settle in France or the UK, it can be the next determining factor.”

If an individual is driven by avoiding tax at all costs, then some respondents said Monaco or the Caribbean are arguably more appealing. One client remarked that for him tax was the biggest driver and all else flowed from that, although he acknowledged that rule of law and culture are very big supports and make the UK stand out against places like Dubai, Singapore and even Milan.

“I don't think it's necessarily the first thing. A minority are completely driven by tax optimisation, but the majority are more interested in going somewhere that's stable, or having their family educated. It can be critically important but it's not the leading reason.”

Some ranked the UK's non-dom regime as of secondary importance, noting that it did not push HNW individuals away but that the real focus was on the UK's other attractions. In the main, potential non-doms wanted to understand the impact of the UK's tax regime on them and manage their liabilities, rather than avoid exposure to UK taxation in its entirety.

If there wasn't a favourable tax regime, other factors which draw non-doms to the UK would be less relevant. In other words, the existence of a favourable tax regime is a prerequisite: its benefits are expected.

“It's attractive to people because it means they can make a move here without thinking too much about the tax consequences.”

“I'm nervous about people going to study in the US because tax can become a problem. The UK is a safe bet in that respect.”

Not everyone was in complete agreement with the above. A minority insisted that the tax regime is actually very important, particularly when it comes to attracting HNW individuals. If tax was an administrative nightmare, they wouldn't base themselves here.

A few said that the UK is not attracting as many non-doms currently to add to the pool of those already present and still claiming non-dom status. In fact, it was noted that more non-doms are going to Italy than coming to the UK.

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# 4 The non-dom regime's benefits

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Respondents considered that the key personal benefits of the UK's non-dom system are that they enable flexibility and freedom. Taxpayers don't have to rethink complex affairs and structures; they can live in the UK for a period without feeling the full impact of its tax system on their pre-existing structures.

"The UK isn't interested in what a non-dom has outside of the UK so that means families don't have to mess with extensive structures."

"Having a proper income tax regime for non-doms in a stable regime, where you can plan for your family, whilst not paying tax on money that you earn from and headquarter abroad."

The fact that there is generally no tax on overseas assets is key to the system's appeal and a major benefit.

"It enables multijurisdictional families to be flexible about where their assets are held and how much tax they pay."

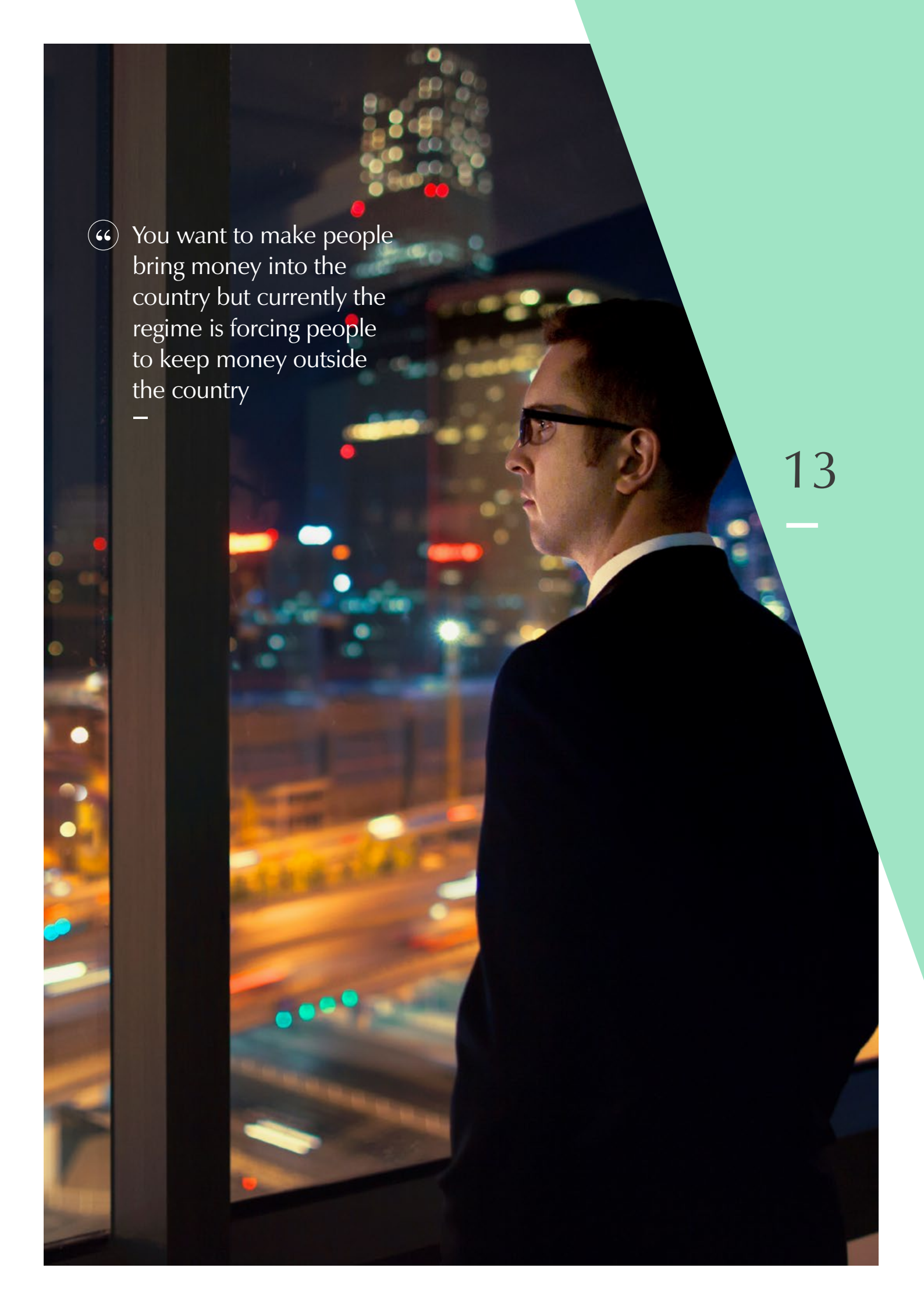


It enables multijurisdictional families to be flexible about where their assets are held and how much tax they pay

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The system is relatively simple in the sense that people only have to watch the assets they have in the UK. Respondents claimed that it consequently feels fair. Some of our respondents asserted that the system allows individuals to test the UK as a new home without having to worry about tax implications.

The other key benefit according to respondents is not having to pay inheritance tax on non-UK assets. Any threat to the status quo regarding inheritance tax (more so than perhaps any other tax) has the potential to drive non-doms away from the UK.

A man in a dark suit and glasses is shown in profile, looking out of a window at a city at night. The city lights are blurred, creating a bokeh effect. The man is positioned on the right side of the frame, looking towards the left. The background is a dark sky with various colored lights from buildings and streets.

“ You want to make people bring money into the country but currently the regime is forcing people to keep money outside the country

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# 5 The non-dom regime's problems

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The biggest problem with the UK's non-dom system for our respondents was that it has become too complicated and confusing.

Intermediaries and clients noted that it is easy to make mistakes and inadvertently create tax issues. As it stands, they considered that the system is archaic; even its defenders noted that it required updating, ideally, in one go, rather than through continual small tweaks (which create an air of uncertainty). Reforms in 2008, followed by more in 2017, have started to convey a sense of instability in the system.

"It's too complicated; nobody understands it, and therefore it's easy to get a nasty surprise either because you do something wrong, or you find that you've misunderstood what should be simple rules and made a mistake. It's very easy for non-doms to find that they've done something wrong by accident with very severe consequences that can give them a nasty tax bill and an uncomfortable ride with HMRC."

"It's all very technical, there's lots of ways in which things can go quickly wrong. Lots of changes were introduced in 2017 which means there are more ways to slightly misstep."

"It needs a huge revamp; tax will never be easy but even tax advisors think it's getting too difficult."



“ It needs a huge revamp; tax will never be easy but even tax advisors think it’s getting too difficult

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Respondents noted that specific elements of the regime are long overdue for an overhaul and could be improved. For example, significant numbers thought that the regime is currently too generous and could be five years shorter, or that a mechanism should be incorporated to account for inflation. The £30,000 remittance fee has not risen since 2008, whereas Italy has fixed its annual rate at €100,000 (and no one is complaining).

Non-doms appear to favour the convenience of simply making a lump-sum payment each year and some respondents considered this had the potential to convey a sense, publicly, that more of a contribution was being made. Some respondents perceived the UK to be ultimately more expensive from a tax perspective than countries which have a lump-sum system.

One respondent felt that the system was not fit for the modern world, given that domicile is based on where one’s father was born or died. They felt it instead should be based on something more quantifiable, such as duration of residence or where investments have been made.

**Opening up investment**

The biggest issue for many was the sense that people are discouraged from bringing money into the UK because it is (generally) taxed before it is invested. They felt that there should be some way of offsetting tax against investment (going beyond the current Business Investment Relief, which no one is particularly happy with), which would allow more investment to percolate through the UK.

The longer non-doms are in the UK, the more difficult things can get. Once non-doms reach a point at which they wish to bring assets into the UK to fund their lifestyle, the system becomes problematic. Some respondents felt that there was too much friction and too many obstacles. This position contrasts markedly with that in Italy, Switzerland and Singapore, where offshore investments can be brought into the country without triggering a charge to tax.

“You want to make people bring money into the country but currently the regime is forcing people to keep money outside the country.”

“The whole core of this regime is forcing people to keep money outside of the UK when what you want is to make people bring money into the UK. Look at the Italian or Greek system, or look at the Jersey example. We want people spending money in the UK, it’s nuts making that difficult to do.”

“Business investment relief is so convoluted, with pitfalls, that outside money is very tricky to bring in post-2008. The relief is supposed to encourage more money to be brought in but most of my clients think the potential to slip up is so great they just won’t bother bringing money in.”



### Taking action against tax avoidance

The criticism which might resonate most with observers is that the non-dom regime enables people who are primarily driven by tax avoidance to abuse the system. It is when the system is taken advantage of in this respect that it lays itself open to criticism, "it comes unstuck". Respondents noted that flagrant tax avoidance like this is the exception rather than the rule and only a minority of non-doms carry out such practices.

"They use hospitals, doctors, the Tube, even state schools but they don't pay a penny in tax. That unfairness is why the system comes under attack."

It was also noted that under the current system it remains straightforward for non-doms to structure their affairs accordingly to protect dynastic wealth before they become UK domiciled.

"You can move here, not pay much tax for the first 15 years and then swiftly restructure your finances so that when you do become liable to UK tax, most of your wealth has become outside of the scope of UK tax laws."



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### A new non-dom brand

Some of our intermediaries believed that in the current political climate, being identified as a non-dom may carry adverse political/ PR implications. The media and prevailing political climate are not pro non-dom.

"The problem is with how the Government and press understand it, rather than problems with the system itself."

Clients are worried about media exposure and complain about a generally negative public attitude towards wealth with limited understanding of the circumstances of wealthy individuals and families (for example, that wealthy individuals can be good for the economy but that their affairs are complex and they have different kinds of problems to face which it is necessary to understand before levelling criticism).



It was noted that managing non-dom affairs under the rules of the current regime is an expensive business and the complexity of the system means professional advice is essential.

It was noteworthy that there was a degree of wariness about the concept of wealth trickling down. Some respondents considered that the idea of ripples emanating outwards economically made sense (for example, the creation of local employment and injection of money into the local economy by non-doms),

but they felt that framing the argument in terms of trickle-down effect ran the risk of eliciting criticism, because it could imply that wealth would always end up finding its way to the less economically advantaged parts of society. It was noted that, if a lot of money is invested in property, for example, that money does not move down the system, it remains in the property.



# 6 What changes could be made to the system?

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Despite the Labour party's stated commitment to scrap the regime, our respondents believed that the regime is so deeply embedded into the tax system it will be hard to cleanly lift it out.

One or two respondents were very worried about a potential Labour government, believing that they will implement significant changes to the regime, but others considered that once Labour discovered what abolition of the regime would involve, their proposed reforms would be dialled back.

However, there was some concern that if Labour merely chip away at the regime, such piecemeal changes could prove almost as damaging as getting rid of it entirely (and will remove any sense of stability).

"For the last 30 years there's been constant talk of change, but it never happens because the current system works. It brings in a stack of talent and capital... there will be changes but it will be tinkering around the edges, it won't be root and branch."

"It sounds good being anti-non-dom in opposition but when they ultimately look at trusts and benefits, they'll stick with some kind of system."

There was concern that politicians lack the in-depth knowledge about relevant matters and that it would require outside expertise and top minds from both sides of the political spectrum to consider matters carefully if the regime is to be positively reformed rather than badly weakened.

“ If they’re keeping the system then I think it makes sense to adjust it so non-doms face less of a barrier bringing in offshore capital. Benefits for the economy would flow from that

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“The big problem is that a lot of non-doms have very complicated offshore structures that they’ve had for 20, 30, 50 years. The trouble is MPs are not immediately knowledgeable about non-doms and tax laws.”

There was reasonable consistency among respondents regarding where opportunities to make change to the regime exist. Above all, there was a pervasive view that there is a marked need to simplify the regime.

“They need to reduce some of the complexity, which makes it hard to follow the rules.”

Respondents considered that the historic approach of making incremental tweaks to the regime needed to be overhauled to provide a greater sense of stability.

Some perceived an opportunity to make the entire system less opaque, for example by taking lessons from the Italian non-dom regime. It was thought that charging a single annual fee makes things far simpler. A more expensive annual charge was seen as an easy win for the next government.

Respondents believed that the annual charge could easily be increased to six figures. They felt this would make things feel clearer and consequently simpler. One client said: “You could up the non-remittance annual fee... It could start earlier and be higher, the HNW individuals who make an impact won’t disappear”. Within this, respondents thought there was an opportunity to make the remittance basis charge reflect the taxpayer’s net worth. Currently the charge is £30,000

after seven years of tax resident, or £60,000 after 12 years, which is not significant for most HNWIs and we think that an annual charge of £100,000 would be competitive.

It was felt that a shorter period in which people could benefit may appear fairer. An easy win would be to reduce the current 15-year limit to five or 10 years instead (although it was noted that people may still have the opportunity to restructure their holdings before reaching the limit to manage their tax burden). Some of our respondents referred to the Labour announcement to reduce the term to five years and observed that less than five years would not be workable, and would not allow for enough time for families to make long-term decisions on whether to stay.

One intermediary believed that there was an opportunity to merge more expensive annual charges with easier access to funds outside of the UK, to the benefit of the Exchequer and the country generally:

“If they’re keeping the system then I think it makes sense to adjust it so non-doms face less of a barrier bringing in offshore capital. Benefits for the economy would flow from that. They could make it more generous for the first number of years, newly arrived non-doms would have tax exemption for non-UK assets and can bring them into the UK.”

“You pay a flat fee, plus all your assets outside of the UK up until the date you become non-dom can be brought into the country. It will boost the economy.”

With regard to inheritance, one respondent considered that being able to place assets in trust as an individual approached becoming deemed domiciled in the UK, and then ringfence them for future generations, is a real advantage of the current regime (though other respondents thought this might be a step too far in the current febrile climate).

More broadly, respondents felt that there was a serious opportunity for repositioning to be undertaken: scrapping the non-dom name and increasing the annual fee, so that some of the force is taken out of the argument that the regime unfairly allows those born outside the UK to escape UK taxes.

# 7 Media portrayal issues

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There was unanimity among respondents concerning the media's portrayal of non-doms and its understanding of non-dom status; they consider the portrayals to be simplistic, poorly informed, inaccurate, one-sided and inflammatory.

Our respondents considered that the portrayal of non-doms as tax dodgers was one dimensional and that there was never any consideration of their contributions. In fact, it seemed that there was zero perceived benefit in fighting the non-doms corner.

"I despair when I read it... quite reputable outlets like The Times, Telegraph or the BBC website, it's always portrayed as the rich man's get out of all taxes regime, it's over simplified."

"It's not constructive, it's one-sided and unbalanced."

The context for this was the Prime Minister's wife's historic non-dom tax status, which has allowed the Labour Party to weaponise an already highly politicised issue. The feeling among certain respondents was that the reporting fed the desire of the public to hear negative portrayals of non-doms and reflected a desire not to convey a more balanced picture of the situation. Some respondents felt that

the press treated anyone with assets outside of the UK as somehow shirking their moral and legal responsibilities.

One or two respondents considered the media's portrayal of the non-dom regime as unfavourable but understandable in a context in which wealthy people, in particular, look to maintain their financial privacy, which invites interest and speculation. Some respondents thought that it may be hard to defend wealthy individuals when there is a natural and understandable urge to think "they should pay tax like I do". Nevertheless, respondents felt that suspicion of wealthy individuals had increased post-2008 and that a sense persisted that some people got away with not having to suffer the consequences of the financial crash or austerity.

"It's entirely predictable when the country is in economic doldrums, that there's a sense of other people are



getting away with it. It's good politics from Labour's perspective to go after this."

"I get it, though I think it's misguided. It's natural media hype, it's easy to write a headline extolling the damage they do. You never read about a non-dom adding value."

One or two respondents noted that the FT's analysis was thoughtful, presenting opinions which were informed and driven by a proper understanding of data.

Some respondents considered that there was an opportunity now to reframe the argument. They thought that the non-dom regime felt anachronistic and harkened back to a time when privilege was a greater driver of social status than ability. They felt that, if the regime were reformed, there would be the opportunity to reframe it as progressive, modern and future-focussed, encouraging wealth creators to come to the UK and make a positive economic difference.

A number of our respondents thought that, in the current context, when the country feels like it is in financial difficulties, an argument about attracting the best and brightest has some potential; they considered that a lot of non-doms were smart, entrepreneurial and contributed significantly to the economy. In this sense, they felt that the discussion should be about wealth creators adding value to the wider economy and the country as a whole.

In order to tap into the global benefits that are supposed to have opened up post-Brexit, some respondents felt strongly that the UK should be attracting certain types of people, from PhD tech students to entrepreneurs and investors.

"The UK press is very derogatory about rich people, especially if they're foreign."

"The way non-doms are treated fits with post-Brexit rejection of outsiders, telling foreigners we don't want them."

Some respondents felt that privacy was an important part of the overall argument about the non-dom regime, and that there was some overlap here with the topic of press intrusiveness (referring to Hacked Off's campaign and historical press hacking of mobile phones).

For some, there was a degree of hypocrisy in the public's view of non-doms, noting that most people want all their own financial affairs to be kept private and would routinely use encrypted communication channels, yet insisted that private details about wealthy individuals should be made public.

It was also thought by a few respondents that there was an interesting point to be made concerning the UK's propensity to self-harm, Brexit being an example given. They pointed to the fact that non-doms could be better portrayed as wealth creators, rather than drains, and that the demands in the press that non-dom advantages should be rescinded ought to be balanced against the benefits they bring to the UK economy.



I get it, though I think it's misguided. It's natural media hype, it's easy to write a headline extolling the damage they do. You never read about a non-dom adding value



# 8 The political climate

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Politically, the UK's non-dom regime is a hot topic that has recently been weaponised, partly in light of the revelations concerning the Prime Minister's wife's non-dom status.

Respondents talked of the non-dom issue as a "poisoned chalice", a political football, and "more of a hot potato than it needs to be" because of its politicisation. With the cost of living crisis, respondents felt that the rhetoric had become even more histrionic. Where politicians do engage with the subject, the perception was that "you have to be populist about it, rather than intelligent about it. You can't say we need to be getting a bit more money from them but can't tax them like normal people".

Intermediary respondents pointed out that the Prime Minister's wife was very much entitled to claim the benefits of the non-dom regime, but client respondents were far more likely to be critical. Intermediaries looked at this as a legal issue, clients as a political one.

"The Prime Minister's wife has put the issue in the crosshairs. How can you be chief tax collector and let your wife be a non-dom?"

One respondent – a client – insisted that the mood was worse at the tail end of Gordon Brown's premiership, when he was so worried about the political environment that he put in place a lot of tax planning for fear that the regime was going to be abolished overnight.

As it stands, the Conservatives are keeping quiet about the issue, possibly for fear of defending something about which much of the population is perceived as having strong feelings. While Labour has mooted a change, the detail is still lacking (one respondent said they had heard that benefits for non-doms with jobs in the UK would be enhanced, but that those with passive income would lose their advantages). Generally, the suspicion prevailed that most politicians did not understand the issues.

There was a concern amongst a minority of our respondents that, as the Conservatives shift to become more populist (as the respondents saw it), the Prime Minister would need to take the sting out of the non-dom issue by making changes along lines of introducing a much more expensive annual charge, or a much shorter period in which people could benefit from the regime.

Some respondents felt that the political climate had become somewhat xenophobic since 2016 and the non-dom issue resonated in that context. Some considered that it was possible to conflate the hostility towards non-doms with the hot political issue of migrants arriving in the UK in small boats.

"It's a way to make a xenophobic point about foreigners. There's a Trojan Horse angle here, I'm sure the volume will increasingly turn up."



It's a way to make a xenophobic point about foreigners. There's a Trojan Horse angle here, I'm sure the volume will increasingly turn up

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“ It’s simply hard for the Government to completely disagree with what the majority of people feel so they don’t say anything, and Labour will use it as an issue to win votes

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# 9 Impact of scrapping non-dom status

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If non-dom status were to be scrapped by a future UK Government, the overall view was that a significant number of non-doms would stay because of family ties, friends, education and so forth but that a number would swiftly leave.

It was considered that, ultimately, the pool of non-doms would diminish as a result of fewer, if any, coming to live in the UK. In the short to medium term, the view was that plenty of people would stay because they had established roots in the UK but that, in the end, there would be a lot of people who might have come who would not if the regime were scrapped.

“I’d rather pay tax than be divorced.”

Respondents whose children were being educated in the UK or who were working in the UK were more likely to stay, leading some of them to insist that if the regime is scrapped there would not be so much of an impact. If London were not a world class city that was so attractive to live in, in their view, perhaps more people might leave but, as it stands, a lot of non-doms have put down roots. It was noted that a lot of these people would have offshore structures which are currently ringfenced. If non-dom status is scrapped, some respondents felt that this would not make much of a difference if money could still be retained within trusts.



“ I would stay for a short number of years, while I sort my affairs and the kids finish school, but then I’d go

“If you just abolish non-dom, individuals might think well, who cares? Everything is in a trust, I’m going to die with no inheritance tax, I like it in the UK.”

But once ties begin to loosen with the UK, individuals and families will start to consider other countries and ultimately there may be a slow move away from the country: “you’ll lose more than you’ll gain”.

“I would stay for a short number of years, while I sort my affairs and the kids finish school, but then I’d go.”

Respondents observed that there had been a clear policy choice by the government to be generous to non-doms, but the fact that that this has allowed the UK indirectly to benefit economically from non-dom immigration has passed most of the public by. With the ground shifting under that clear policy choice, some non-doms have exit plans in place but will wait to see what Labour are going to do before committing to them.

Respondents acknowledged that there will be high net worth individuals looking to pay much less tax who will leave; they have options and bases elsewhere, they will have friends and family in other countries and the likelihood is that they are going to be more mobile than the average person, so can pick up their lives and leave relatively easily. Given the fact that such individuals and families feel comfortable in other countries, moving from the UK will represent a rebalancing, rather than a dramatic shift in how they live their lives.

“It’s easier to travel and connect, you don’t need to live in the UK anymore, so resistance to leaving is lower.”

Respondents also observed that non-doms driven to live in the UK because of its education system may be less likely to come to the UK, when they can study in Italy or Spain without their family being subject to a high level of taxation.

And intermediaries insist that some families may temporarily split, insofar as some members will stay in the UK but the head of the family may move elsewhere to avoid being treated as UK tax resident.

Ultimately, for some respondents the real killer will be if inheritance tax rules are changed and people can no longer protect themselves from the 40% rate.



# 10 Economic, social and cultural contributions

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The primary argument made by our respondents in favour of non-doms is that the regime attracts talent to the UK and that talent then goes on to provide the benefits discussed below.

“Non-doms employ people, they set up businesses. True they live here and benefit from the regime, but they create money and employ people and those types are more common than the few who use it as a place to park the car and have a citizens of nowhere lifestyle.”

Some respondents pointed to the fact that, in a context in which public resources in the UK look increasingly strained and investment in the economy appears to be dropping, non-doms bring in substantial capital which finds its way into bolstering jobs, the arts and the hospitality sector.

Some client respondents considered that they were creating a lot of employment and wealth and as a result contributing significantly to UK public finances.

#### **Creating an environment to grow talent**

Our intermediary respondents talked of working with non-doms who themselves attract the top people in their fields to the UK – the kind of people who have the potential to shape the UK's future in positive ways. One intermediary is working with a big player in blockchain who is bringing some of the world's top technologists into the UK; another employs 15,000 people and has created 50 millionaires in the last couple of decades. Another employs 150 people in the City and notes that if he leaves, those jobs will go with him.

“ These are the brightest minds, and we need people like this.... We want to protect and grow these kinds of people

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“These are the brightest minds, and we need people like this. If those bright minds are attracted more to Dubai or Italy, that would be an enormous loss, especially when there’s a productivity issue here. We want to protect and grow these kinds of people.”

The regime creates a kind of economic ecosystem around non-dom individuals and their families. The relative complexity of the regime, especially after several years of UK tax residence, also creates plenty of work for professional advisors.

Respondents talked of how non-doms play a significant role in the UK’s financial and professional services industry, which is largely rooted in London and helps to maintain London’s status as a global financial centre. It was also noted that employment stemming from activities such as property refurbishment had an impact.

“They create jobs where income is taxed, they invest into businesses and create employment and in particular in finance. If we want to maintain our competitive nature in finance, we need these people.”

Respondents said that it was common for non-doms to add a huge amount of value at a local level; they may operate a family office, employ staff, buy assets and spend money locally. For example, one respondent spoke of a family who take 120 staff to their country estate for a few weeks every year, with the local village relying on the income this brings, so much so that when the family couldn’t come during Covid, the village suffered financially. Another intermediary respondent looks after a family which owns 600 properties in UK, with 1,000 people employed across them.

“Just after Covid, when they came over for the first time in years, a guy said to them in the pub it’s been hard in Covid and made worse because your family didn’t come over for their usual 6 week stay.”

London is a huge driver of the UK economy – respondents thought that non-doms tangibly contribute to it by tapping into financial and professional services, as noted, but that they also bring in skills the UK does not always have, including certain kinds of medical expertise and mining knowledge.

Without London, some respondents considered that the UK economy would be anaemic, and as such thought that non-doms helped to drive the UK’s economic vibrancy through their attraction to the capital (along with providing other benefits). In fact, they help enable London to be the global hub that it is, with knock-on economic benefits. Some respondents commented that London was clearly a destination on the worldwide circuit through which a lot of movers and shakers passed; for example, an Indian client talked about how a lot of powerful business people from his country regularly drop into London to socialise, work and support the arts, to the point where he feels like he is sometimes more likely to bump into them in the UK than back home.

“London is a cosmopolitan city, and they add to the diversity of life we see there but they also give back to the city.”

“You’ll find all sorts of clever, talented people can come and mix.”



London is a cosmopolitan city, and they add to the diversity of life we see there but they also give back to the city



“ They create jobs where income is taxed, they invest into businesses and create employment and in particular in finance. If we want to maintain our competitive nature in finance, we need these people

#### The unseen tax take

Respondents felt that non-doms contribute a lot financially by way of indirect taxes, in ways that most people are not aware of. They noted that consumption and spending generates VAT revenue: non-doms buy a lot of luxury goods, expensive cars, artworks and properties. They spend on hospitality; they keep stores in upmarket areas like Knightsbridge and Jermyn Street afloat. They pay stamp duty land tax; they pay their employees' National Insurance Contributions. It was felt there was an economic ripple effect from the role of non-doms as consumers in the UK.

One financial advisor said that in his experience the average non-dom may have a budget of £10 million to spend in the UK, of which £3–4 million will go in the form of taxes, on the likes of VAT, payroll for employees and so on.

A few respondents noted that the recent Warwick/LSE study which claimed that £2.4 billion could be raised in revenue if non-dom status was abolished was based on a flawed methodology, because it assumes no one will leave following such changes; our research indicates that this is not the case. Interestingly, and by way of contrast, HMRC data cites non-dom individuals currently contributing nearly £12 billion in taxes<sup>1</sup>.

#### Essential sources of philanthropic funding

Respondents referred to the fact that non-doms are often major contributors to the arts, charities and museums (noting that the motivations to give vary from person to person). They considered that sometimes non-doms were responsible for major institutions managing to stay afloat.

One intermediary we interviewed works with a non-dom family who run a very large philanthropic organisation with a progressive mission focussed on sustainability. A client who spoke with us has set up one not-for profit organisation to work with migrants and asylum seekers and another that has become a key connecting mechanism between south Asia and the UK.

“Major institutions like the V&A rely on them.”

“I've got clients who are philanthropic, and they donate massive amounts to the National Gallery and the British Museum. Look at large cultural institutions and their major benefactors; you'll see a lot of non-doms.”

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Look at large cultural institutions and their major benefactors; you'll see a lot of non-doms

“I provide scholarships to academic institutions; I donate to hospitals; I've founded charities; I support the arts.”

One respondent said that historical arguments against philanthropy have it that governments are better equipped to understand where money is most needed but that recent government actions, including wasting enormous amounts on everything from Test and Trace to PPE, and cutting support for the arts and public services, made it easier to argue in favour of philanthropy.

<sup>1</sup> <https://www.gov.uk/government/statistics/statistics-on-non-domiciled-taxpayers-in-the-uk/statistical-commentary-on-non-domiciled-taxpayers-in-the-uk--2>

Non-doms will also sponsor organisations, groups and individuals that fall below the radar, from deprived children in north London, to asylum-seekers, to students who couldn't otherwise afford to attend university.

### New cultural contributions

Non-doms also bring their home culture and a different viewpoint on matters which can percolate outwards as a result of them getting involved in their communities.

“They add to the diversity of the country, as well as being patrons of arts, education and hospitals.”

And they host events. There are plenty of charity balls that wouldn't occur without non-dom support, for example.

“They're an important part of a multi-cultural society, it's good to have affluence around and to have a luxury feel around and to have luxury products, especially at the moment.”

However, there are some issues which respondents flagged in discussions about non-dom contributions to the UK. For example, one or two believed that the sense of responsibility that comes with wealth is eroding. They thought that new wealth did not feel particularly responsible for society, whereas old wealth viewed the societal responsibility differently.



They add to the diversity of the country, as well as being patrons of arts, education and hospitals

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“If you're third generation wealth in Belgravia, you'll feel responsibility for staff, the local environment. If you've just bought a house in Belgravia, you or your family have never lived there before, you won't care.”

In terms of cultural impact, it's noted that there's a significant difference within and beyond the M25. Within, it's easier to observe what non-doms add to the UK. Beyond, it gets trickier.

“Outside the M25, it's hard to see how a load of rich people shooting game birds on a moor adds anything to normal people's lives. There's a definite halo effect inside the M25 that people outside don't feel.”

“You see more contributions in London than Wales; it is quite concentrated.”

Respondents felt that only a minority of non-doms didn't contribute much, didn't pay any tax and used their London home simply as a place to park the car. They considered that those individuals did not represent the norm.



# 11 The impact of Brexit

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The majority insisted that Brexit had impacted on the UK's appeal for non-doms, either economically or emotionally, and sometimes both.

In its wake, respondents considered that global banks were clearly investing in operations in Europe rather than the UK. The impact of Brexit on the rising cost of living and inflation that stubbornly refuses to shift was something that most of our intermediaries and clients felt was abundantly clear.

In terms of immigration, it is harder for non-doms to get entire families into the country, and staff who have worked with individuals or families sometimes can't get into the UK due to the existing constraints on immigration.

None of our sample perceived any benefits emerging from Brexit.

"Everyone is aware it may be harder to get into the country."

"A family member wanted to bring in a carer for their parent but couldn't because of all the immigration rule changes. Day-to-day, there is a lack of fluidity in movement for a European based family. Brexit has proved to be a disadvantage for them."

“ Becoming isolationist is not something your mobile rich are huge fans of

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At a more emotional or abstract level, the UK feels more insular and less tolerant to respondents. There was a definite sense that the country has shifted towards an isolationist position and that a lot of non-doms feel that.

Some perceived a note of rejection; that the UK is pointedly telling foreigners it didn't want them. In that sense, some respondents felt that there was a link between the public treatment of those arriving on small boats and non-doms. The UK felt to them like it was going through a xenophobic phase.

"Yes, hugely. It's created a general background sense of xenophobia. Changes to immigration rules means it's harder for people to get here, even if they're wealthy. There's a bit more of a closed shop mentality. A wing of the Tory party has definitely driven this."

"Absolutely. Connection to the EU is valued by immigrants, including non-doms. Becoming isolationist is not something your mobile rich are huge fans of."

In fact, some intermediaries suspected that this was already driving non-doms to reject the UK as an option and conversations with clients reveal they would have moved to the UK historically, but currently feel the country has now cut itself off from the rest of the world.

Within that, there was a worry that the rule of law in the UK was crumbling; concerns about theft and violence were flagged by many clients. Some of our sample insisted that Brexit had enhanced this concern with issues like racist attacks increasing since 2016.

More broadly, a sense prevailed that the UK was in a political mess, making it far harder to plan. The UK's reputation for stability was thought to be receding, particularly in the wake of the chaos of the Truss government.

"The current mess makes it harder to plan, which is unsatisfactory for people like the family I work with. They like to plan long term."



The current mess makes it harder to plan, which is unsatisfactory for people like the family I work with. They like to plan long term

A significantly smaller number believed Brexit's impact had been less significant in this respect.

"Brexit hasn't changed the regime that is there; that is the same. And my big clients haven't got a problem accessing the UK. Brexit has impacted immigration, which doesn't affect non-doms."

For London-centric non-doms, the view amongst this smaller number was that Brexit hasn't impacted on culture. They still have access to capital markets and lack of free movement can be remedied by purchasing citizenship in a jurisdiction like Malta. For international HNW individuals who move between countries, Brexit's impact doesn't seem to extend beyond having to queue a bit longer when they travel from the UK to Amsterdam or Paris.



# 12 UK vs foreign regimes

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The prevailing view among our respondents was that the UK regime is competitive but looking increasingly complex. The financial benefits of the regime are at least as good as other countries, plus there was the presence of cultural opportunities in London and a sense that, over time, the economy would recover.

However, some of our respondents believed London was losing its shine versus other cities such as Paris and Milan. It is becoming more expensive, and it was considered easier to pass on wealth in other countries. In addition, Brexit had not helped the UK in attracting new arrivals.

Italy, Portugal and Switzerland were all cited as direct competition to the UK, even though Portugal and Italy have created tax systems that are broadly inspired by the UK system. After our interviews concluded, the Portuguese Government announced it would substantially change its tax regime for new arrivals, removing the key benefits for all new arrivals from the start of 2024.

In particular, respondents felt that Italy had learnt from the best and worst aspects of the UK system and the key thing it had managed to do was simplify matters (Greece being similar; one respondent said its regime was 95% the same as that of Italy). It was felt that a yearly lump sum payment and no need for a tax return made things frictionless; respondents wanted UK doms to also have the ability to bring non-UK assets or their proceeds after a set period without incurring a charge to tax.

"The Italian regime is attracting individuals who would have moved to the UK historically. The lifestyle and culture there is appealing, and the regime has the advantage of being well designed and relatively recent."



“Italy have studied the UK and taken the best parts of the system and they’ve added a flat charge and no restriction bringing money in, which ultimately makes the system more beneficial to their economy

“Italy have studied the UK and taken the best parts of the system and they’ve added a flat charge and no restriction bringing money in, which ultimately makes the system more beneficial to their economy.”

The Swiss Forfait system was generally approved of, again because it is simple. Respondents thought that being taxed on Swiss income and gains whilst outside interests are ignored is generally motivating. One respondent noted that there was a degree of fairness to it insofar as someone living in a castle in Zurich is going to pay more than somebody living in an apartment in Geneva.

The ability to negotiate Forfait arrangements directly with tax authorities and get a bespoke deal was also seen as a positive.

The fact that the Swiss system had across-the-board political support was a key factor in its favour. By comparison, the UK felt less stable to certain respondents, particularly because no one knew what would happen after the next general election. Respondents who expressed a degree of anxiety about this stressed that they were anti-instability, rather than anti-Labour specifically.

However, for many respondents a major drawback in the Swiss case was that non-doms were not allowed to be employed, so the system only suited retirees or the passively wealthy who don’t need to earn income.

Monaco’s flat fee option was noted by some respondents, even though the lack of cultural events was an issue. In the main, the perception was that the principality attracted people who did not want to pay any tax, and in that sense was comparable to some Caribbean islands.

Israel was on some respondents’ radar due to the fact that no tax is paid for the first 10 years, and a minority talked about an interesting golden visa scheme in the UAE which targets foreign talent, whether they be entrepreneurs or students. This was felt to be inclusive, taking the sting out of some of the criticism that non-doms attract in other countries.

It was noted that some regimes (e.g., Portugal, some countries in the Middle East) insist on non-doms spending a certain number of nights in the country in order to qualify, which some respondents disliked. It was also observed that the USA is perceived as draconian and inflexible from a tax perspective and not at all non-dom friendly, but that it nevertheless continued to be seen as the land of opportunity, with people still wanting to live there, notwithstanding the lack of a beneficial tax regime. By way of comparison, it was thought that countries like the UK and Italy were not as powerful and needed their tax regimes to actively attract non-doms.

**For a more detailed review of other regimes, please read our series of jurisdiction comparisons [here](#).**

# 13

## Do intermediaries still recommend non-dom status?

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The overall view was that intermediaries will still recommend non-dom status in the UK, but with some provisos, typically revolving around the likelihood of some kind of change impacting the regime.

“Yes, but you’ve got to understand it’s under watch. My view is you might have a five year ride of it.”

Some intermediaries insisted that they still would recommend the regime, regardless of any perceived impending issues. This is often because non-doms feel the advantages of the UK, above and beyond the tax regime.

One or two insisted that they would have to recommend the regime (“You’d be breaking your duty if you didn’t”) because of all the tax advantages, but they would highlight a risk to non-doms of being pilloried in the press, potentially necessitating being proactive with PR.

Only one of our respondents would not recommend non-dom status, and primarily for political reasons:

“There is an election looming and non-dom could be a political football. Labour will want to make some big statements and I could see them making one about non-doms.”

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Yes, but you’ve got to understand it’s under watch. My view is you might have a five year ride of it

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# 14 Will the non-dom regime remain in place in five years time?

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Everyone we spoke to anticipated changes to the non-dom system within five years. Overall, the consensus seemed to be that some kind of regime will remain, but in a different form. Within that was a strong sense that the current system requires some reform in any event.

"I'm not sure it will be around. I think it needs changing, a bit like the EU did before Brexit, but I wouldn't chuck it out because it's got value. I'd advocate change."



There'll be a non-dom regime, but it won't be as we know it at the moment

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A vocal minority insisted that changes of government in the UK won't make much difference and the non-dom system may not be substantially changed.

Others believed that, once in power, Labour would come to understand how destructive it would be to entirely remove the regime. The Treasury has reviewed the Warwick/LSE research and found that the abolishment of the non-dom regime would not be a substantial net revenue raiser<sup>2</sup>. As already noted, it is considered that the methodology of the study is unsound because it doesn't factor in the likelihood of non-doms leaving.

So will Labour scrap the regime, even though this won't raise that much money, or will they change course? Or will scrapping the regime have been talked up so much in the run up to the election that it will be difficult for Labour to backtrack?

"I think they will be more likely to tweak the existing system rather than scrap it completely. We will end up with something. There will be an alternative regime because if you look at the wider world now and the areas the UK competes in, lots of the competing countries have tax breaks one way or the other."

There was also a sense that branding may come into play. The system could be renamed and tweaked rather than scrapped completely.

"It will still be there, even if it's been reformed a bit. I don't think it will look different, but it will be renamed, Labour will want to make it seem like people are paying their fair share, that's what they'll want to convey. But all they'll have to do is change 15 years to 10 years and they can say they've done something."

Some thought that the country was in need of more money and that, regardless of who comes to power, the system won't continue in its current form. If the regime were to be scrapped, they thought, then that would entail a major upheaval in how the country as a whole is taxed, where everyone pays materially more if they expect decent public services. Those respondents thought that did not feel likely to happen given Tory feelings about taxation and Labour's commitment to not increasing the tax burden, meaning that the system would persist in some form.



I expect it will be changed. They'll enable international executives to shelter bonuses, but I really expect the ability to shelter passive income from financial asserts to be chipped away at

One respondent believed that Labour would ultimately enhance the regime for people who come to the UK for jobs but would punish those whose income is passive or inherited.

"I expect it will be changed. They'll enable international executives to shelter bonuses, but I really expect the ability to shelter passive income from financial asserts to be chipped away at."

Only one respondent believed that Labour would abolish the regime outright.

<sup>2</sup> <https://hansard.parliament.uk/Commons/2023-01-31/debates/7A361B65-9960-49F1-BE34-EA2A0B5FDD4F/Non-DomicileTaxStatus>



[withersworldwide.com](https://withersworldwide.com)  
[enquiries.uk@withersworldwide.com](mailto:enquiries.uk@withersworldwide.com)



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