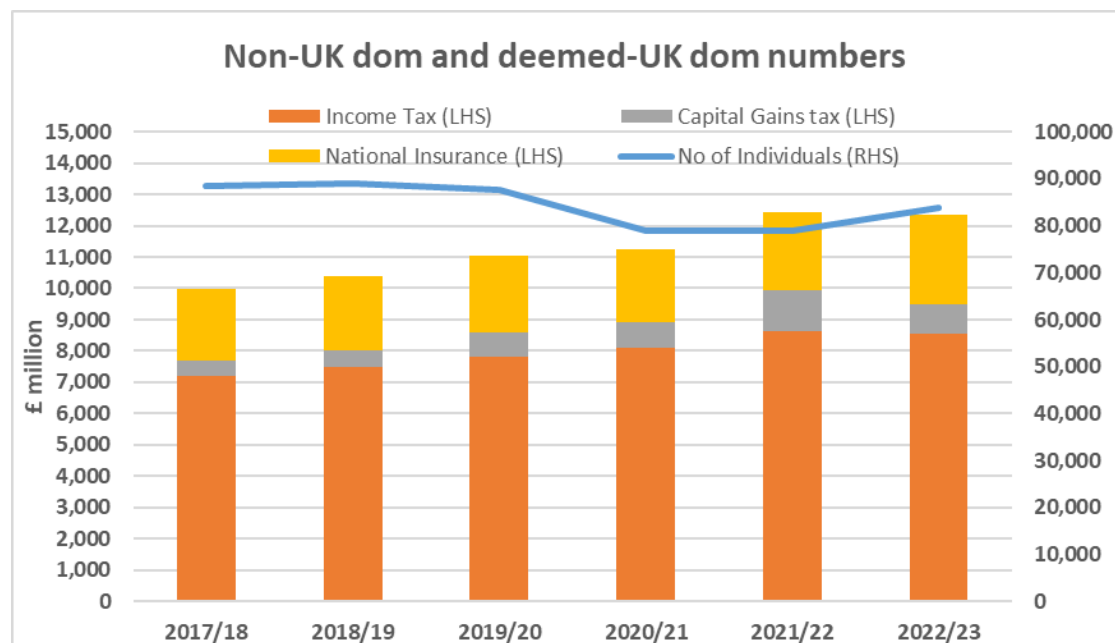


## New data on non-doms

Synopsis: HMRC's fresh data on the non-UK domiciled population and their tax payments.

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Source: HMRC

HMRC has published the latest data on non-UK domiciled and deemed UK domiciled taxpayers. Most of this is only up to the 2022/23 tax year, although some data ends a year earlier. The more interesting points are...

- In 2022/23, the estimated combined total of non-UK domiciled and deemed UK domiciled taxpayers was 'at least 83,000'. HMRC's phraseology reflects the uncertainty surrounding deemed domicile figures, as 'not all deemed domiciled taxpayers need indicate their status on their tax returns'. The non-domiciled population (UK resident and non-resident) is put at 74,000 in 2022/23.
- The number of newly arrived non-domiciled taxpayers increased to 12,900 in 2022/23, up 18% from 10,900 in the previous tax year (when COVID would have had an influence). As the increase in the non-domiciled total over the same period was estimated 5,100 and the deemed domicile figure dropped by just 100, that suggests about 7,500-8,000 of 2021/22 non-doms left the country in 2022/23, underlining the transient nature of the non-dom population.
- In 2021/22, there were 55,500 non-domiciled UK resident taxpayers of whom 37,800 paid tax on the remittance basis.

- In 2021/22, 1,900 people paid the £30,000 remittance charge and just 400 the £60,000 charge.
- The combined tax and National Insurance (NICs) liabilities for all non-domiciled and deemed domiciled taxpayers in 2022/23 was estimated to be £12.3bn (£147,000 per head), of which £8.9bn was attributed to non-doms (£160,000 per head).

### **Comment**

The relatively small number of non-doms is a reason why projections about increased tax from revisions to non-dom rules are often considered unreliable. If estimates of behavioural effects are wrong and there are more departures than expected from the UK, the revenue gain could be much reduced or even become a loss. This is particularly the case if the departures are at the upper end of taxpayers.

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