Statistics on Non-domiciled Taxpayers in the UK
2007-08 to 2014-15

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The Economy

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Key Statistics on Non-domiciled UK Taxpayers

Number of non-domiciled taxpayers in 2014-15

- 85,400 UK-resident non-domiciled taxpayer
- 54,600 on remittance basis non-domiciled taxpayer
- 5,100 Remittance basis charge payer

Income tax, capital gains tax, national insurance contributions and remittance basis charge in 2014-15

- Non-domiciled taxpayer: £6,747 (Income tax £2,252, Capital gains tax £252, National insurance contributions £6,533)
- UK-resident: £2,217 (Income tax £2,217, National insurance contributions £250)
- On remittance basis: £4,989 (Income tax £1,735, National insurance contributions £165, Remittance basis charge £226)
- Remittance basis charge payer: £1,393 (Income tax £129, Remittance basis charge £304)

Cumulative Business Investment Relief, 2012-13 to 2014-15: £1,583
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Figure 6.1: Number of individuals and amount invested in UK businesses through business investment relief, 2012-13 to 2014-15.
1. Summary

This publication contains information about individuals that claim non-domiciled1 taxpayer status (from hereafter known as ‘non-dom’) in the UK for tax purposes via their UK Self-Assessment tax returns each year.

This is the first publication of statistics on non-domiciled taxpayers in the UK. The tables are:

- Table 1: Non-domiciled Taxpayers, UK-resident and non-UK residents Tax Statistics for the UK, 2007-08 to 2014-15.
- Table 2: Non-domiciled UK-resident Taxpayers, Remittance Basis and Arising Basis Tax Statistics for the UK, 2007-08 to 2014-15.
- Table 3: Non-domiciled Taxpayers Claiming Remittance Basis, those who pay and those who do not pay Remittance Basis Charge, 2008-09 to 2014-15.
- Table 4: Non-domiciled Taxpayers that pay the Remittance Basis Charge by charge amount, 2008-09 to 2014-15.
- Table 5: Statistics on Non-domiciled Taxpayers by UK Region in 2014-15.

The statistics are compiled from HMRC's Self-Assessment live system and represent the situation as at August 2017. The latest tax year for which stable information is available is 2014-15. The statistics will not reflect the position of individuals who are yet to submit a Self-Assessment form to HMRC after the statutory deadline. As such, some statistics are likely to be revised in future publications especially for more recent years.

Non-domiciled taxpayer status

An individual who has income or gains in the UK within a particular tax year is a non-domiciled taxpayer for tax purposes if they have their permanent home (‘domicile’) outside the UK. Please note that many individuals will not claim non-domiciled status or return a self-assessment tax return as it has no bearing on their tax position.

An individual is a UK-resident if they meet the statutory residence test. This usually depends on how many days are spent in the UK in a particular tax year.2 A UK-resident is normally taxed on the arising basis of taxation which is where income and gains are taxable in the UK wherever they arise in the world3.

An individual who is a non-domiciled UK-resident taxpayer may not have to pay UK tax on foreign income. The individual can choose to be taxed on the “remittance” basis of taxation. The remittance basis of taxation is where an individual only pays UK tax when income and gains are earned in the UK, or

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1 Detailed guidance on non-domicile tax status can be found here
2 i.e. They meet the statutory resident test (SRT)
3 There are some exception to this such as the double taxation agreements. More detail can be found here Guidance Note: Residence, Domicile and the Remittance Basis.
remitted into the UK from abroad. An individual on remittance basis of taxation will therefore not pay UK tax on foreign income or gains that are left abroad and not remitted to the UK.

An individual claiming the remittance basis of taxation may have to pay the remittance basis charge if they have been a UK-resident over a certain period of time.

For a more detailed explanation of these concepts please see section 4: Information about non-domiciled taxpayer status or see Guidance Note: Residence, Domicile and the Remittance Basis.

Table 1

Table 1 shows the income tax, capital gains tax and national insurance contributions paid by the non-domiciled taxpayer population, which is split into those individuals who are UK-residents and those individuals who are non-UK residents.

From Table 1 there were an estimated 121,300\(^4\) individuals claiming non-domiciled taxpayer status in the UK via their Self-Assessment (SA) tax returns in 2014-15. Non-domiciled UK-resident taxpayers accounted for 85,400 and the remaining 35,800 were non-UK resident.

Those claiming non-domiciled taxpayer status in 2014-15 paid a total of £6,747m in UK income tax, £252m in capital gains tax and £2,253m in national insurance contributions.

The 85,400 UK-residents\(^5\) paid a total of £6,533m in UK income tax, £250m in capital gains tax and £2,217m in national insurance contributions.

Table 2

Table 2 shows the income tax, capital gains tax and national insurance contributions paid by the non-domiciled UK-resident taxpayer population which is, split into those individuals that claim the remittance basis of taxation and those that are on arising basis of taxation\(^6\).

From Table 2, of the 85,400 non-domiciled UK-resident taxpayers in 2014-15 there were 54,600 on the remittance basis of taxation in the UK that paid £4,989m in UK income tax, £165m in capital gains tax and £1,735m in national insurance contributions. The remaining 30,900 non-domiciled UK-resident taxpayers were on the arising basis of taxation in the UK.

Table 3

Table 3 shows income tax, capital gains tax and national insurance contributions paid by non-domiciled taxpayers that claim the remittance basis of taxation, which is split into those individuals that are liable to pay the remittance basis charge and those individuals that are not liable to pay the remittance basis charge\(^6\).

\(^4\) Components may not sum to total because of rounding.

\(^5\) Statutory Residence Test (SRT) currently decides whether an individual is a UK-resident.

\(^6\) This is explained in more detail under the Information about Non-Domiciled Tax status section of this publication.
From Table 3, of the 54,600 non-domiciled taxpayers on remittance basis in 2014-15 there were 5,100 individuals who were liable to pay the remittance basis charge. This group paid £1,393m in Income Tax, £129m in Capital Gains Tax, national insurance contributions of £304m and £226m in remittance basis charges. The remaining 49,500 were not liable to pay the remittance basis charge.

Table 4
Table 4 shows income tax, capital gains tax, national insurance contributions paid and remittance basis charge paid by the population of non-domiciled UK-resident taxpayers who pay the remittance basis charge, which is split into the number of individuals who paid a certain amount of charge in a particular year.

Of those paying the remittance basis charge in 2014-15 there were 1,300 who had been UK-resident for at least 7 out of the last 9 tax years and so paid the £30,000 charge. This group paid £380m in income tax, £19m in capital gains tax, £97m in national insurance contributions and £40m in remittance basis charge.

A further 3,700 individuals paying the remittance basis charge in 2014-15 had been UK-resident for at least 12 out of the last 14 tax years and so paid the £50,000 charge. They paid £1,013m in income tax, £110m in capital gains tax, £207m in national insurance contributions and £187m in remittance basis charge.

Table 5
Table 5 shows the regional break down of the population of non-domiciled taxpayers, non-domiciled UK-resident taxpayers and the non-domiciled taxpayers being taxed on a remittance basis for the 2014-15 tax year.

Out of 121,300 non-domiciled taxpayers, over 50% are located in London (62,900 individuals) in 2014-15. They paid £4,966m in income tax, £176m in capital gains tax and £1,607m in national insurance contributions.

Table 6
Table 6 shows the number of non-domiciled taxpayers claiming business investment relief and the amount invested in any qualifying UK company using business investment relief. In 2014-15 there was £837m invested using business investment relief giving a cumulative total of £1,583m invested since the beginning of the scheme in April 2012.

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7 For details on eligible private companies see Changes to the Remittance Basis: guidance note.
2. New or updated Statistics in this Release

This is the first release of these statistics and we plan to update them once a year in July. Each publication is expected to contain a new row of data for the latest tax year for which stable information is available. The data for previous years will also be revised if necessary.

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Links</th>
<th>Updated</th>
<th>Next update</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Non-domiciled Taxpayers, UK-resident and non-UK residents Tax Statistics for the UK, 2007-08 to 2014-15.</td>
<td>pdf, xls</td>
<td>Aug-17</td>
<td>Jul-18</td>
</tr>
<tr>
<td>3</td>
<td>Non-domiciled Taxpayers Claiming Remittance Basis, those who pay and those who do not pay Remittance Basis Charge, 2008-09 to 2014-15.</td>
<td>pdf, xls</td>
<td>Aug-17</td>
<td>Jul-18</td>
</tr>
<tr>
<td>4</td>
<td>Non-domiciled Taxpayers who pay the Remittance Basis Charge by charge amount, 2008-09 to 2014-15.</td>
<td>pdf, xls</td>
<td>Aug-17</td>
<td>Jul-18</td>
</tr>
<tr>
<td>5</td>
<td>Statistics on Non-domiciled Taxpayers by UK Region in 2014-15.</td>
<td>pdf, xls</td>
<td>Aug-17</td>
<td>Jul-18</td>
</tr>
</tbody>
</table>

How do the tables fit together?

Some tables report data which is derived in other tables. These are colour-coded in the diagram below. Numbers may vary slightly because of rounding.

**Table 1** – the columns with data for the non-domiciled UK-resident taxpayer sub-population are the same across Table 1 from column 5 to 8 and Table 2 from column 1 to 4.

**Table 2** – the columns with data for the non-domiciled UK-resident taxpayer population that claim the remittance basis of taxation are the same across Tables 2 from column 5 to 8 and Table 3 from column 1 to 4.

**Table 3** – the columns with data for the non-domiciled UK-resident taxpayer population that claim the remittance basis and who are liable for the Remittance Basis Charge are the same across Tables 3 from column 5 to 8 and Table 4 from column 1 to 4.

**Table 4** - the columns with data for the non-domiciled UK-resident population on the remittance basis who are liable for the Remittance Basis Charge (RBC) are the same across Tables 3 from column 5 to 9 and Table 4 from column 1 to 5.

**Table 5** – the 2014-15 row of data from Table 2, for column 5 to 8 are the same as column 5 to 8 in Table 5, for the Total row of data.
### Non-domiciled Taxpayers, UK resident and non-UK resident: Tax statistics for the UK, 2007-08 to 2014-15

#### Number of non-domiciled taxpayers, UK Income Tax, Capital Gains Tax and National Insurance Contributions by tax year

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Total UK Income Tax</th>
<th>Capital Gains Tax</th>
<th>National Insurance Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007-08</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2008-09</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2009-10</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2010-11</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2011-12</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2012-13</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2013-14</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2014-15</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
</tbody>
</table>

### Non-domiciled UK resident taxpayers: Remittance basis and arising basis

#### Number of non-domiciled UK resident taxpayers, UK Income Tax, Capital Gains Tax and National Insurance Contributions by tax year

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Total UK Income Tax</th>
<th>Capital Gains Tax</th>
<th>National Insurance Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007-08</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2008-09</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2009-10</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2010-11</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2011-12</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2012-13</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2013-14</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2014-15</td>
<td>£1,245</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
</tbody>
</table>

### Non-domiciled taxpayers claiming Remittance Basis, those that paid and those that do not pay Remittance Basis Charge, 2009-10 to 2014-15

#### Number of non-domiciled UK resident taxpayers claiming the Remittance Basis, UK Income Tax, Capital Gains Tax, National Insurance Contributions and Remittance Basis Charge

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Remittance Basis</th>
<th>Remittance Basis Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009-10</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2010-11</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2011-12</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2012-13</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2013-14</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
<tr>
<td>2014-15</td>
<td>£1,245</td>
<td>£1,245</td>
</tr>
</tbody>
</table>

### Non-domiciled taxpayers that pay the Remittance Basis Charge by charge amount, 2008-09 to 2015-16

#### Number of non-domiciled UK resident taxpayers paying the Remittance Basis Charge, UK Income Tax, Capital Gains Tax, National Insurance Contributions and Remittance Basis Charge

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Remittance Basis Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009-10</td>
<td>£1,245</td>
</tr>
<tr>
<td>2010-11</td>
<td>£1,245</td>
</tr>
<tr>
<td>2011-12</td>
<td>£1,245</td>
</tr>
<tr>
<td>2012-13</td>
<td>£1,245</td>
</tr>
<tr>
<td>2013-14</td>
<td>£1,245</td>
</tr>
<tr>
<td>2014-15</td>
<td>£1,245</td>
</tr>
<tr>
<td>2015-16</td>
<td>£1,245</td>
</tr>
</tbody>
</table>
### Statistics on Non-domiciled Taxpayers by UK Region in 2014-15

Number of Non-domiciled Taxpayers, UK Income Tax, Capital Gains Tax and National Insurance Contributions by Region in 2014-15

<table>
<thead>
<tr>
<th>Region</th>
<th>All Non-domiciled Taxpayers</th>
<th>Of which UK-resident</th>
<th>Of which on Remittance Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Individuals¹</td>
<td>Total UK Income Tax</td>
<td>Capital Gains Tax</td>
</tr>
<tr>
<td></td>
<td>£m</td>
<td>£m</td>
<td>£m</td>
</tr>
<tr>
<td>Foreign &amp; Unknown</td>
<td>18,400</td>
<td>148</td>
<td>3</td>
</tr>
<tr>
<td>North East</td>
<td>800</td>
<td>38</td>
<td>&lt;1</td>
</tr>
<tr>
<td>North West</td>
<td>3,000</td>
<td>185</td>
<td>10</td>
</tr>
<tr>
<td>Yorkshire and the Humber</td>
<td>1,700</td>
<td>36</td>
<td>1</td>
</tr>
<tr>
<td>East Midlands</td>
<td>1,000</td>
<td>38</td>
<td>1</td>
</tr>
<tr>
<td>West Midlands</td>
<td>2,400</td>
<td>83</td>
<td>1</td>
</tr>
<tr>
<td>East of England</td>
<td>5,000</td>
<td>161</td>
<td>5</td>
</tr>
<tr>
<td>London</td>
<td>62,900</td>
<td>4,956</td>
<td>176</td>
</tr>
<tr>
<td>South East</td>
<td>15,800</td>
<td>838</td>
<td>43</td>
</tr>
<tr>
<td>South West</td>
<td>3,600</td>
<td>81</td>
<td>10</td>
</tr>
<tr>
<td>Northern Ireland</td>
<td>430</td>
<td>6</td>
<td>&lt;1</td>
</tr>
<tr>
<td>Scotland</td>
<td>3,700</td>
<td>134</td>
<td>2</td>
</tr>
<tr>
<td>Wales</td>
<td>300</td>
<td>36</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>121,300</td>
<td>6,479</td>
<td>252</td>
</tr>
</tbody>
</table>

### Business Investment Relief, 2012-13 to 2014-15

Number of Non-domiciled UK-resident Taxpayers making a claim for Business Investment Relief (BIR) and the amounts invested by tax year

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Number of Individuals¹</th>
<th>Total amount of investment £m</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>200</td>
<td>197</td>
</tr>
<tr>
<td>2013-14</td>
<td>300</td>
<td>549</td>
</tr>
<tr>
<td>2014-15</td>
<td>400</td>
<td>837</td>
</tr>
</tbody>
</table>
3. Commentary and Analysis

The following commentary explains some of the more significant aspects of the data series from the statistics on non-domiciled taxpayers in the UK.

Table 1: Non-domiciled Taxpayers, UK-resident and Non-UK Resident Tax Statistics for the UK, 2007-08 to 2014-15.

Table 1 shows the overall number of individuals claiming non-domiciled taxpayer status in the UK using their self-assessment tax return. The overall non-domiciled taxpayer population can be split into two sub-populations; those non-domiciled taxpayers who are UK-residents and those non-domiciled taxpayers who are non-UK residents. This table also contains the estimated UK income tax, capital gains tax and national insurance contributions paid by individuals who are non-domiciled taxpayers, UK-resident and non-UK resident. Individuals are considered a UK-resident if they meet the terms of the Statutory Residence Test (SRT\(^8\)), otherwise they are non-UK resident.

Population Changes

Figure 1.1 shows the population of non-domiciled taxpayers (Table 1, column 1), as well as the split between UK-resident (Table 1, column 5) and non-UK resident (Table 1, column 9).

Figure 1.1: Number of non-domiciled taxpayers over time with number of non-domiciled UK-resident taxpayers and number of non-domiciled non-UK resident taxpayers, 2007-08 to 2014-15.

From Figure 1.1 the UK-resident population is observed to decline from 2007-08 to 2011-12 before beginning to rise again from 2012-13.

The overall UK non-domiciled taxpayer population trend from Figure 1.1 closely resembles those of the UK-resident population in Figure 1.1. This is because the UK-resident population is the largest population among non-domiciled taxpayers.

\(^8\) Please see Guidance note for Statutory Residence Test (SRT): RDR3
Non-domiciled Taxpayers and Taxes

Figure 1.2 shows the change over time in the population of non-domiciled taxpayers (Table 1, column 1) with UK income tax (Table 1, column 2), capital gains tax (Table 1, column 3) and national insurance contributions (Table 1, column 4) paid by the non-domiciled taxpayer population in a particular tax year.

Figure 1.2: Number of non-domiciled taxpayers in the UK and the income tax, capital gains tax and national insurance contributions paid, 2007-08 to 2014-15.

Figure 1.2 shows an initial decline in the population of non-domiciled taxpayers from the tax years 2007-08 to 2011-12. The number of non-domiciled taxpayers then increases from 2012-13.

Each of the elements and the sum total of UK income tax, capital gains tax and national insurance contributions paid by non-domiciled taxpayers show a decrease from 2007-08 to 2008-09 before increasing again in 2009-10. It unlikely that the fall in income tax, capital gains tax and national insurance contributions from 2007-08 to 2008-09 is fully explained by the fall in number of non-domiciled taxpayers over the same period. This is because after 2008-09 income tax, capital gains tax and national insurance contributions rise whilst the number of non-domiciled taxpayers continues to fall until 2011-12. For further discussion about changes in income tax see UK Income Tax Liabilities Statistics.

Capital gains tax exhibits high variability from 2007-08 to 2012-13 for the non-domiciled taxpayer population in Table 1 and Figure 1.2. This variability could feasibly be attributed to changes in the capital gains tax regime\(^9\) in April 2008 and in June 2010, as well as volatility in asset markets. For a more detailed explanation of capital gains tax variability please see Capital Gains Tax (CGT) Statistics which illustrates UK wide trends in capital gains tax.”

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\(^9\) For a description of these policy changes please see Capital Gains Tax (CGT) Statistics.
Table 2: Non-domiciled UK-resident Taxpayers, Remittance Basis and Arising Basis Tax Statistics for the UK, 2007-08 to 2014-15.

Table 2 shows the number of individuals who claim non-domiciled UK-resident taxpayer status using their self-assessment tax return in a particular tax year. The non-domiciled UK-resident taxpayer population is split into two sub-populations, those individuals on the arising basis of taxation and those individuals claiming the remittance basis of taxation. The estimated UK income tax, capital gains tax and national insurance contributions are also given for the populations of non-domiciled UK-resident taxpayers, remittance basis claimants and arising basis claimants.

Since April 2008 non-domiciled taxpayers who are UK-resident have been taxed on the arising basis unless they have claimed the remittance basis on their self-assessment return. The arising basis of taxation is where all of an individual’s worldwide income and gains is subject to UK taxation regime\(^\text{10}\). The alternative is for an individual to claim that they wish to be taxed on the remittance basis of taxation via their self-assessment tax return.

The remittance basis is an alternative tax treatment available to individuals with foreign income and gains, who are non-domiciled taxpayers and are also UK-resident. Individuals on the remittance basis of tax are only taxed on earnings that arise in the UK or foreign income or gains remitted into the UK. Any unremitting income or gains are not subject to UK tax. Long term users of the remittance basis may be liable to pay the remittance basis charge in order to keep the right to be taxed on a remittance basis.

Population Changes

Figure 2.1 shows the population of non-domiciled UK-resident taxpayers (Table 2, column 1) over time, split into the non-domiciled taxpayers claiming remittance basis (Table 2, column 6) and the non-domiciled taxpayers on the arising basis of taxation (Table 2, column 10). Please note that the series in Table 2 begins from 2008-09 because the remittance basis charge commenced from April 2008.

\(^{10}\) There are some mitigating circumstances where an individual may not have to pay UK tax which is explained more in the Guidance Note: Residence, Domicile and the Remittance Basis.
Figure 2.1: Number of non-domiciled UK-resident taxpayers over time split into the number of remittance basis claimants and the number of arising basis claimants, 2008-09 to 2014-15.

From Figure 2.1 it can be seen that the number of non-domiciled taxpayers claiming the remittance basis of taxation increases slightly over time, with a slight dip in 2012-13. The numbers of non-domiciled taxpayers being taxed on an arising basis decreases over time with a slight rise in 2012-13.

The introduction of a higher remittance basis charge for some individuals from April 2012 might explain the dip in remittance basis claimants and rise in arising basis claimants observed in Figure 2.1. The additional remittance basis charge of £50,000 is for non-domiciled taxpayers who have been UK-resident for at least 12 out of the last 14 years.

Non-domiciled UK-resident Taxpayers and Taxes

Figure 2.2 shows the change over time of the non-domiciled UK-resident taxpayer population (Table 2, column 1) with UK income tax (Table 2, column 2), capital gains tax (Table 2, column 3) and national insurance contributions (Table 2, column 4) paid by non-domiciled UK-resident taxpayers in a particular tax year.
Figure 2.2: Number of non-domiciled UK-resident taxpayers in the UK and UK income tax, capital gains tax and national insurance contributions paid, 2007-08 to 2014-15.

Figure 2.2 shows a decline in the population of non-domiciled UK-resident taxpayers from 2007-08 to 2011-12, which begins to rise again in 2012-13. The drop in income tax, capital gains tax and national insurance contributions from 2007-08 to 2008-09 is discussed in more detail in the commentary around Table 1 and Figure 1.2.

Figure 2.2 and Figure 1.2 exhibit similar variations with both the population and tax paid, mainly because UK-residents are the largest population amongst the non-domiciled taxpayer population.

Capital gains tax for the UK-resident population in Table 2 exhibits high variability from 2007-08 to 2012-13. For more detail see the commentary regarding capital gains tax for Figure 1.2 and Capital Gains Tax (CGT) Statistics for UK wide trends in capital gains tax.

Remittance Basis and Arising Basis Average Income Tax

Figure 2.3 compares the average UK income tax paid by non-domiciled taxpayers claiming the remittance basis of taxation and by non-domiciled taxpayers on the arising basis of taxation. Average UK income tax is calculated using UK income tax (Table 2, column 6 and column 10) and numbers (Table 2, column 5 and 9) of remittance basis and arising basis claimants.
Figure 2.3: Average UK income tax paid by non-domiciled taxpayers on remittance basis of taxation and by non-domiciled taxpayers on arising basis of taxation, 2008-09 to 2014-15.

Figure 2.3 shows that non-domiciled taxpayers claiming the remittance basis of taxation pay more on average in UK income tax than those on the arising basis of taxation.

Table 3: Non-domiciled Taxpayers Claiming Remittance Basis, those who pay and those who do not pay Remittance Basis Charge, 2008-09 to 2014-15.

Table 3 shows the number of non-domiciled taxpayers claiming the remittance basis of taxation using their self-assessment tax return in a particular tax year. The remittance basis population can be split into two sub-populations, those individuals on the remittance basis who are liable to the remittance basis charge and those individuals who are not liable to pay the remittance basis charge. The estimated UK income tax, capital gains tax and national insurance contributions are given for the populations of non-domiciled taxpayers claiming the remittance basis, remittance basis claimants who pay the remittance basis charge and remittance basis claimants who do not pay the remittance basis charge.

From April 2008 a non-domiciled taxpayer is liable to pay the remittance basis charge if they are claiming the remittance basis of taxation and have been a UK resident for at least 7 out of the last 9 tax years. The remittance basis charge is an annual charge that is paid on top of all other UK taxes. After 2012-13 the remittance basis charge varied according to their length of UK residency. For a more detailed breakdown of the remittance basis charge please see Table 4.

Population Changes

Figure 3.1 shows the population of remittance basis claimants (Table 3, column 1) over time, split into two sub-populations: those on the remittance
basis and have to pay the remittance basis charge (Table 3, column 6), and those on remittance basis and are not liable to pay the remittance basis charge (Table 3, column 10).

**Figure 3.1:** Total number of remittance basis claimants by claimants liable to pay remittance basis charge (RBC) and by claimants not liable to pay remittance basis charge, 2008-09 to 2014-15.

Figure 3.1, shows that the number of non-domiciled taxpayers liable to pay the remittance basis charge is fairly consistent over time, whereas Figures 3.1 and 3.2 show that the numbers of remittance basis claimants who are not liable for the remittance basis charge exhibit greater variability.

**Remittance Basis Claimants and Taxes**

Figure 3.2 shows the change over time in the population of non-domiciled taxpayers on the remittance basis of taxation (Table 3, column 1). It also shows their UK income tax (Table 3, column 2), capital gains tax (Table 3, column 3) and national insurance contributions (Table 3, column 4).
Figure 3.2: Number of non-domiciled UK-resident taxpayers taxed on remittance basis and their income tax, capital gains tax and national insurance contributions, 2007-08 to 2014-15.

Figure 3.2 shows some variability in the number of non-domiciled taxpayers who are taxed on the remittance basis. From 2008-09 to 2009-10 there is a decrease in the population, which then increases from 2009-10 to 2010-11. From 2010-11 the number of remittance basis claimants again decreases until 2012-13 before an increase in the population in 2013-14 of over 4,000 individuals. The number of individuals on the remittance basis has been broadly flat since 2013-14.

The sum total of UK income tax, capital gains tax and national insurance contributions shows a fairly consistent upward trend except in 2012-13 and 2014-15.

The decline observed in sum total of taxes and national insurance contributions paid in 2012-13 is potentially related to the decline in population over this period.

Capital gains tax for those claiming remittance basis of taxation in Table 3 exhibits high variability from 2008-09 to 2012-13. For more detail see the commentary regarding capital gains tax for Figure 1.2 and Capital Gains Tax (CGT) Statistics for UK wide trends in capital gains tax.

Table 4: Non-domiciled Taxpayers who pay the Remittance Basis Charge by Charge Amount, 2008-09 to 2014-15.

Table 4 shows the number of non-domiciled taxpayers who paid the remittance basis charge in order to be taxed on the remittance basis. The non-domiciled taxpayers who pay the remittance basis charge can be split into two sub-populations: those paying the £30,000 charge and those paying the £50,000 charge.

From April 2008 a remittance basis charge of £30,000 has to be paid by non-domiciled taxpayers who have been a UK-resident for at least 7 out of the last 9 years and wish to be taxed on the remittance basis. From April 2012 an
additional separate higher charge of £50,000 was introduced for those non-domiciled taxpayers who have been a UK-resident for at least 12 out of the last 14 years and wish to be taxed on a remittance basis. The estimated UK income tax, capital gains tax and national insurance contributions are given for the populations of non-domiciled taxpayers who pay the remittance basis charge, split into those paying £30,000 charge and those paying £50,000 charge.

Figure 4.1 shows the change over time in the population of non-domiciled taxpayers who are liable to pay the remittance basis charge (Table 4, column 1). It also sets out UK income tax (Table 4, column 2), capital gains tax (Table 4, column 3), national insurance contributions (Table 4, column 4) and remittance basis charge paid by the remittance basis charge payers in a particular tax year.

**Figure 4.1: Number of non-domiciled UK-resident taxpayers liable to pay remittance basis charge and UK income tax, capital gains tax, national insurance contributions and remittance basis charge revenue, 2007-08 to 2014-15.**
Figure 4.1 shows a decline in the population of remittance basis charge payers from 2008-09 to 2009-10, then an increase until 2011-12. From 2011-12 to 2013-14 there has been a decline with a slight increase in population in 2014-15.

Capital gains tax for the remittance basis charge payers in Table 4 exhibits high variability from 2008-09 to 2012-13. For more detail see the commentary regarding capital gains tax for Figure 1.2 and Capital Gains Tax (CGT) Statistics for UK wide trends in capital gains tax.

Remittance Basis Charge Revenue and Numbers

Figure 4.2 shows the change over time in the number of non-domiciled taxpayers who pay the remittance basis charge by amount paid in a particular tax year and the amount of revenue generated by the remittance basis charge over time (i.e. the remittance basis charge revenue received by government). The start of the series is when the remittance based charge was first introduced, with the line break in Figure 4.2 representing the addition of a separate higher charge in 2012-13 for longer-term UK-residents who claim the remittance basis.

Figure 4.2: Number of non-domiciled taxpayers that pay the remittance basis charge by charge amount and remittance basis charge revenue over time, 2008-09 to 2014-15.

From Figure 4.2 it can be seen that there has been a decline in the number of remittance basis charge payers. This may be a consequence of some individuals changing their behaviour, such as switching to an arising basis of taxation.

The introduction of additional remittance basis charges at different points in the time series (represented by dotted line breaks) corresponds with rises in revenue raised by the remittance basis charge. Further, from Figure 4.1 it can be seen that the sum total of income tax, capital gains tax, national insurance
contributions and the remittance basis charge revenues also increases over these time periods.

**Table 5: Non-domiciled taxpayers by Region in 2014-15.**

Table 5 presents the number of non-domiciled taxpayers, non-domiciled UK-resident taxpayers, and non-domiciled taxpayers who claim remittance basis by region\(^{11}\) for the tax year 2014-15. The estimated UK income tax, capital gains tax and national insurance contributions paid are given for each of these populations by region in which they are located in for the tax year 2014-15.

**Population by Region**

Figure 5.1 provides the number of non-domiciled taxpayers across regions (Table 5, column 1).

**Figure 5.1: Total number of non-domiciled taxpayers in the UK by region in 2014-15.**

Figure 5.1 shows that London has the largest non-domiciled taxpayer population with over half the total number of non-domiciled taxpayers in the UK are located in that region.

**Tax by Region**

Figure 5.2 provides the income tax (Table 5, column 2), capital gains tax (Table 5, column 3) and national insurance contributions (Table 5, column 4) paid by non-domiciled taxpayers by region in the UK.

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\(^{11}\) Administrative and Political geographical areas.
Figure 5.2: Non-domiciled taxpayers UK income tax, capital gains tax and national insurance contributions paid by region in the UK for 2014-15.

Figure 5.2 shows that the amount of UK income tax, capital tax and national insurance contributions paid by non-domiciled taxpayers is highest in London with the second highest being the South East, and with Northern Ireland having the least in 2014-15.

Figure 5.3 shows the mean level of income tax, capital gains tax and national insurance contributions that are paid by non-domiciled taxpayers by government region in 2014-15. This is the tax paid in a region divided by the number of non-domiciled taxpayers in that region.

Figure 5.3: Non-domiciled taxpayers average level of the total of UK income tax, capital gains tax and national insurance contributions paid by region in the UK for 2014-15.
Figure 5.3 shows that the non-domiciled taxpayers who are located in London exhibit the highest average sum total of taxes and NIC at over £105,000 paid. Second are those who are located in the North West at nearly £90,000, higher than the South East at around £75,000. The UK region that has non-domiciled taxpayers paying the lowest average sum total of taxes and NIC is Northern Ireland (excluding Foreign & Unknown).

**Table 6: Business Investment Relief, 2012-13 to 2014-15.**

Table 6 shows the number and amount of business investment relief claimed by non-domiciled taxpayers in a particular tax year. Business investment relief was first introduced in April 2012 and allows remittance basis claimants to claim relief from UK tax charges on remitted foreign income\(^\text{12}\) providing it is invested in a qualifying UK company.

Figure 6.1 shows the number of individuals and the amount invested in UK businesses by non-domiciled taxpayers (column 2).

**Figure 6.1: Number of individuals and amount invested in UK businesses through business investment relief, 2012-13 to 2014-15.**

![Graph showing investment relief](image)

Figure 6.1 shows that business investment relief reached a peak of £837m in 2014-15. As of 2014-15 the cumulative value of investments in UK businesses is £1,583m. Moreover it can be seen that the number of individuals using business investment relief has grown year on year since the introduction of the measure.

\(^{12}\) More details can be found on page 65 of the [Guidance Note: Changes to the Remittance Basis](#).
4. Information about Non-Domiciled Taxpayer Status

Statistics on the non-domiciled taxpayer population in the UK provide information on tax liabilities and reliefs of individuals who claim non-domiciled taxpayer status for tax purposes in the UK. The non-domiciled taxpayer status is declared by an individual on their self-assessment form and affects their UK tax liability and entitlement to reliefs.

Statistics are only presented on non-domiciled taxpayer tax liabilities and reliefs where it is possible to make a reasonably accurate estimate of the tax liability and reliefs using available data.

Resident and Domiciled Status

Individuals’ residence status and/or domicile status in the UK can affect their UK tax liability on foreign incomes. Foreign income means any income from outside England, Scotland, Wales and Northern Ireland. The Channel Islands and the Isle of Man are classed as foreign.

An individual’s residence status in the UK is usually dependent on how many days are spent in the UK within a particular tax year (6 April to 5 April the following year). From 2013-14, the statutory residence test (SRT) sets out rules to determine tax residence (i.e. it sets out what makes an individual a UK-resident for tax purposes). Before 2013-14 the statutory residence test cannot be used to determine UK residence status for the purposes of determining your tax liabilities. More information on residence can be found on the gov.uk website, here: [https://www.gov.uk/tax-foreign-income/residence](https://www.gov.uk/tax-foreign-income/residence).

A non-domiciled UK-resident taxpayer is a UK-resident who has their permanent home (‘domicile’) outside the UK for tax purposes and may not have to pay UK tax on foreign income unless the income is remitted into the UK. An individual’s domicile is usually the country that individual’s father considered his permanent home when that individual was born. It may have changed if an individual moves abroad and doesn’t intend to return. Please read chapter 5 of HM Revenue and Customs’ (HMRC) guidance on ‘Residence, Domicile and the Remittance Basis’ for more information on non-domiciled taxpayer residents and domiciles.

UK Residence – Tax liability

Individuals who are UK-resident are normally taxed on the arising basis of taxation. The arising basis of taxation means that all an individual’s worldwide income and gains will be taxable in the UK. Therefore, even if an individual’s foreign income and gains have already been taxed in another country they might still be taxable in the UK and individuals taxable on the arising basis must declare all of their foreign income and gains on their UK self-assessment tax return. However, double taxation agreements can then affect the UK tax

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13 Please refer to [here](https://www.gov.uk/tax-foreign-income/residence) for information on residence before 6 April 2013.
14 This is usually dependent on agreements (or lack of) between countries/states. More information can be found [here](https://www.gov.uk/tax-foreign-income/residence).
liability of foreign income. More details on UK residence tax liability can be found in Guidance Note: Residence, Domicile and the Remittance Basis.

**UK Domicile – tax liability**

If an individual is a UK-resident but is not domiciled in the UK (non-domiciled) there are special rules which might apply to the UK taxation of their foreign income and gains. In these circumstances individuals may choose to be taxed on the remittance basis of taxation otherwise individuals are taxed on the arising basis of taxation as the default tax position.

If an individual chooses to claim the remittance basis for a tax year that individual will pay UK tax on:

- Any of the individual's income and gains which arise in the UK.
- Any of the individual's foreign income and gains that the individual, or another relevant person, brings (or 'remits') to the UK, even if that remittance occurs in a later tax year.

If a non-domiciled UK-resident taxpayer claiming remittance basis of taxation has been a UK-resident for long enough they may be liable to pay the remittance basis charge in order to access the remittance basis of taxation.

Please note that many individuals will not claim non-domiciled status or return a self-assessment tax return as it has no bearing on their tax position.

More details can be found in Guidance Note: Residence, Domicile and the Remittance Basis.

**The Remittance Basis Charge**

Since April 2008, an individual who is a non-domiciled UK-resident taxpayer with a foreign income of £2,000 or more and/or brings that money into the UK, can choose whether to be taxed on an ‘arising’ or ‘remittance’ basis.

Those individuals claiming remittance basis on their self-assessment return may be liable for an annual charge, the remittance basis charge, depending on the length of time they have been a UK-resident.

There are currently 3 different charge levels:

- First introduced in 2008: £30,000 if the UK-resident non-UK domicile has been UK-resident for at least 7 of the previous 9 tax years.
- Introduced in April 2012: £50,000; if the UK-resident non-UK domicile has been UK-resident for at least 12 of the previous 14 tax years (rising to £60,000 from April 2015).
- Introduced in April 2015: £90,000 if the UK-resident non-UK domicile has been UK-resident for at least 17 of the previous 20 tax years.

There are some caveats and special rules that apply in certain situations that can also affect tax liability. For information on these and general information on residence and domicile tax policy can be found in Guidance Note: Residence, Domicile and the Remittance Basis.
5. Methodology
The statistics in this publication are based on individuals who completed and submitted a Self-Assessment form to HMRC for a particular tax year. These statistics have been sourced from HMRC’s live Self-Assessment system and represent the latest stable situation as of August 2017. The statistics will not contain individuals who are yet to submit a Self-Assessment form to HMRC, even though it is after the statutory deadline, and therefore this data may be revised in future publications, especially for more recent tax years.

National Insurance Contributions
The amount of national insurance contributions paid by an individual will depend on their age, employment status and income. There are several different classes of national contributions used in this publication and the rates and thresholds applied may vary with each tax year.

Class 1 national insurance contributions are due on the earnings of employees. They are made up of contributions deducted from employees’ pay (employee national insurance) and contributions paid by the employer (employer national insurance) for all employees. Employee National insurance applies only to employees under State Pension Age.

Class 1 national insurance contributions are charged on a per pay-period basis on earnings whose value exceeds a threshold (The primary Threshold, which was £153 per week for 2014-15). The employer deducts employee contributions automatically from pay, and accounts to HMRC for these and employer national insurance contributions.

Class 2 national insurance contributions are paid by self-employed individuals and may not be paid by those earning less than the small profits threshold, which for 2014-15 was £5,885 a year (these individuals can still also choose to pay Class 2 national insurance voluntarily).

Class 4 national insurance contributions are charged on self-employment profits in excess of an annual threshold (The Lower Profits Limit, which was £7,956 for 2014-15) for people up to and including the year that they reach State Pension Age. The rates and thresholds are set each year.

A more detailed overview of national insurance classes can be found here: https://www.gov.uk/national-insurance/national-insurance-classes/

For more information on published rates and thresholds of national insurance contributions and taxes, please follow the links below:

Identifying and Calculating National Insurance Contribution
National insurance contribution figures in this publication are annual estimates of national insurance contributions derived from annual Self-Assessment (SA)
return data. These estimates are the sum of Class 1 (primary and secondary), Class 2 and Class 4 national contributions modelled annually.

Estimates of Class 1, Class 2 and Class 4 are made using the HMRC’s Self-Assessment live system which contains information that is collected on an annual basis. Based on the reported incomes and allowances from self-assessment data, a calculation of the Class 1 and Class 2 national insurance contribution liabilities is undertaken by applying the rates and thresholds that apply for a particular tax year. Class 4 national insurance contributions are taken directly from HMRC’s Self-Assessment live system.

The estimates of annual national insurance contributions may differ from actual national insurance contributions due to differences between modelling methods of national insurance contributions and the way some Classes of national insurance contributions are charged. For example, Class 1 national insurance contributions may differ from annual estimates because they are charged on a pay per period basis and can therefore vary over the course of a year for different reasons (e.g. changes to employment income, voluntary contributions and bonuses).

A more detailed overview of national insurance can be found here: https://www.gov.uk/national-insurance/national-insurance-classes/

6. Disclosure and Dominance Control

Statistical disclosure control (SDC) concerns safeguarding the confidentiality of the information that the HMRC holds about people and businesses. It ensures that units and their attributes in a data release are not identifiable. These techniques can be applied to a variety of outputs.

The increased accessibility of data due to the internet and modern information technology translates into higher risk of identifying individuals from published statistics. Therefore, HMRC has polices in place to ensure that there is sufficient protection of the privacy of individuals contributing to official statistics yet still ensuring the statistics are adequate, robust and accurate.

Statistical disclosure control involves modifying the data so that it becomes sufficiently difficult to identify individuals. At a basic level, this involves removing information by not including it in a table, increasing the scope of the variables (e.g. measuring the range of repayments as being between (1 and 100 not between 1 and 10).

Disclosure control methods attempt to find an optimal balance between the improvement in confidentiality protection and the reduction in data quality.

As the data presented is at an aggregate level that in itself provides a level of disclosure control, as it would make it impossible to identify any data belonging to an individual.

Dominance occurs if any single contributor to a cell can be estimated within a certain percentage of its original value – standard practice is to use either 12.5% or 25%. There are no known cases of dominance that occur in the tables.
Furthermore, in the published statistics different columns are rounded to different levels reflecting the accuracy of the figures. It is therefore very common for the sum of the rounded components not to equal the stated sum of these components (as these are calculated unrounded). There are no known risks of statistical disclosure in this publication.

Further information about Dominance & Disclosure Rules can be found [here](#).

7. Quality

The quality of these statistics are assessed against the six European Statistical Service dimensions of quality developed by Eurostat to ensure they are appropriate for publication. A summary of adherence with each dimension follows and more information can be found here at [ONS Guidelines for measuring statistical quality](#).

Relevance

Understanding ways in which statistics are used

Information on use and users is provided in Section 8 below.

Uses for source data

HMRC Self-Assessment administrative data is the sole type of data used to compile these statistics.

With regard to HMRC administrative data, the primary purpose for collecting data through these administrative sources is to ensure that taxpayers are paying the correct amount of tax or receiving the correct reliefs and repayments. HMRC’s policy on the use of administrative data for producing statistics is set out at [HMRC Statement of Administrative Sources](#).

Accuracy

Coverage of statistics

The statistics in this publication specifically only covers the number of individuals and their respective liability for income tax, capital gains, national insurance contributions and Remittance Basis Charge in relation to those who claim non-domiciled taxpayer status through their Self-Assessment return in a particular year. The underlying data is subject to various types of checking depending on the data source. This is covered in [HMRC Statement of Administrative Sources](#).

For Self-Assessment data, Quality Assurance processes are included in the operational systems that collect the data and further quality checks are added by analysts using the data for analytical purposes. These checks include manual and automated checking processes. In addition, further checking is applied during the process of calculating the statistics published and reasonableness checks are carried out when new statistics are produced (are they in line with previous figures, are they what one would expect given what has happened since, are there plausible explanations for changes).

Late returns
As indicated in the appropriate places, many of these figures are produced some time after the year in question. Some non-domiciled taxpayers file their SA returns years after the correct SA deadline, and thus often the statistics do not stabilise for a number of years. As such the latest years may be subject to revisions in future publications.

**Timeliness and punctuality**

**Availability of data**
The data is readily available since 2007-08 tax year. The latest available tax year for which stable data is available is 2014-15.

**Accessibility and clarity**

**Restrictions on access to data – taxpayer confidentiality**
Statistics are compiled using aggregated data.

**Disclosure control**
A geographical breakdown of those non-domiciled taxpayer on remittance basis that are liable to pay the remittance basis charge has been excluded from this publication due to possible disclosure of individual taxpayers.

**Timetable for release of data**
The next update is due in July 2018.

**Comparability**

**Tax regime changes**
Changes to tax rates, and rules around requirements to complete tax returns are described in Section 4 of the publication.

**Back series available**
Annual data is published in this release for a period back to 2007-08.

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8. **Who might be Interested in this Publication?**

Non-domiciled tax policy is of interest to policy makers in government, academics, researchers and journalists that have an interest in taxation. These statistics might also be of interest to individuals or organisations working in fields related closely to non-domiciled taxpayers, for example accountants and other financial organizations.

More specifically, it is known that policy colleagues in HMRC and HMT use HMRC statistics to assess the effects of policies. Accountants and tax lawyers also use HMRC statistics to assess trends in the internationally mobile. The media have used them as background for commenting on policy changes initiated by the Government.

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9. **User Engagement**

We are committed to providing impartial quality statistics that meet our customers’ needs. Feedback from users is welcome at any time, and you can contact the responsible statistician or use the feedback form on the HMRC
website here: https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us

Related Data Sources
There are no related data sources which are publicly available.

10. Publication and Revision Strategy
The data is scheduled to be released once a year with updates to all tables and this publication every July. Release dates are announced on the UK Statistics Hub with any delays to the publication date will be announced on UK Statistics Hub here:
https://www.gov.uk/government/statistics

Each year will use the latest available data, which means that earlier data may be subject to revision in future publications. In particular the latest year's data are most likely to be subject to revision.

11. Statistical Contacts
Enquiries about Statistics on Non-domiciled Taxpayers in the UK should be directed to the statisticians responsible for the publication:

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London
SW1A 2BQ

Media enquiries should be directed to the HMRC Press Office contacts listed on the front page of this release.
Annex 1: Glossary of terms.

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative data</td>
<td>Administrative data is statistical data from one or more administrative sources, and generally refers to data that is routinely generated for running a particular system (the tax system in this case).</td>
</tr>
<tr>
<td>Arising Basis</td>
<td>A status whereby UK tax law is applied to any earnings domestic or foreign.</td>
</tr>
<tr>
<td>Base year</td>
<td>A base year is the year used for comparison in a time series index. Often the first year of a data series is the year used for comparison. The base year is usually set to 100 so that percentage changes can be easily depicted.</td>
</tr>
<tr>
<td>Capital Gains Tax</td>
<td>A tax levied on the increase in value of assets. Capital gains are the profits that an individual realizes when he or she sells the capital asset for a price that is higher than the purchase price. Capital gains taxes are triggered when an asset is sold, not while it is held by an individual.</td>
</tr>
<tr>
<td>Domicile</td>
<td>Claimed by individual as permanent home.</td>
</tr>
<tr>
<td>Employment Income</td>
<td>Earnings from employment.</td>
</tr>
<tr>
<td>Exchequer</td>
<td>Government office responsible for raising revenue through taxation or borrowing and for controlling public spending.</td>
</tr>
<tr>
<td>Entrepreneurs’ Relief</td>
<td>A tax relief for capital gains tax introduced in 2008-09.</td>
</tr>
<tr>
<td>Geographical Areas</td>
<td>Geographical areas that have predefined limits that are usually based on administrative and Political geographical areas. These are not held on taxpayers’ records. The areas are attached by matching the individual’s postcode to the Office for National Statistics Postcode Directory.</td>
</tr>
<tr>
<td>Government Office Region (GORs)</td>
<td>Reflecting a number of government departments, their aim was to work in partnership with local people and organisations in order to maximise prosperity and the quality of life within their area. GORs were built up of complete counties/unitary authorities, so although they were subject to change, they always reflected administrative boundaries.</td>
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<tr>
<td>Term</td>
<td>Definition</td>
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</tr>
<tr>
<td><strong>Income Tax</strong></td>
<td>Is a tax that financial income generated by all entities within their jurisdiction. Income tax applies to individuals whist companies will pay corporation tax. Most income tax is paid through PAYE; however individuals with more complex tax arrangements may use Self-Assessment (SA) to pay income tax.</td>
</tr>
<tr>
<td><strong>Non-domiciled</strong></td>
<td>Someone who claims their personal residence or home (‘domicile’) is outside of the UK.</td>
</tr>
<tr>
<td><strong>Non-UK Resident</strong></td>
<td>Someone who has not met the statutory residence test.</td>
</tr>
<tr>
<td><strong>National Insurance Contributions (NICs)</strong></td>
<td>A tax levied on employees and employers on employees earnings and also paid by employers on certain benefits.</td>
</tr>
<tr>
<td><strong>Office for Budget Responsibility</strong></td>
<td>The Office for Budget Responsibility was created in 2010 to provide independent and authoritative analysis of the UK's public finances. They produce forecasts for the economy and public finances, judge progress towards the Government's fiscal targets, assess the long-term sustainability of the public finances and scrutinise the Treasury's costing of Budget measures.</td>
</tr>
<tr>
<td><strong>Remittance Basis Charge (RBC)</strong></td>
<td>A charge based on length of UK residency which is applied to those claiming remittance basis. Different charge amounts apply to different lengths of residency.</td>
</tr>
<tr>
<td><strong>Remittance Basis</strong></td>
<td>A status that allows individuals to pay tax only on UK earnings and foreign earning that are remitted to the UK. Foreign earnings are not subject to UK tax if not remitted to the UK.</td>
</tr>
<tr>
<td><strong>Retail Price Index (RPI)</strong></td>
<td>RPI is the Retail Price Index. The RPI measures the change in price of a basket of retail goods to give the cost of comparable goods over time. The basket of goods is based on consumption trends.</td>
</tr>
<tr>
<td><strong>Self-Assessment</strong></td>
<td>Self-Assessment a system HMRC uses to help calculate tax liability and collect Income Tax which involves individuals completing a tax return each year that declares their income. It calculates the tax due after the end of year, showing income and capital gains (profits on the sale of certain assets) and allows claims of tax allowances or reliefs on the tax return.</td>
</tr>
<tr>
<td><strong>Statutory residence test</strong></td>
<td>A test and set of rules that determines whether an individual can be considered a UK-resident in a particular tax year.</td>
</tr>
<tr>
<td><strong>Tax Forestalling</strong></td>
<td>Anticipating change in tax to reduce overall tax burden.</td>
</tr>
<tr>
<td><strong>Tax liabilities</strong></td>
<td>The amount of income tax due on taxable income after applying tax rates to the tax base.</td>
</tr>
<tr>
<td>---------------------</td>
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</tr>
<tr>
<td><strong>Tax relief</strong></td>
<td>An incentive designed to reduce the amount of tax owed by an individual or business entity-examples of tax relief include deductions for pension contributions and higher rate relief on gift aid donations.</td>
</tr>
<tr>
<td><strong>Time lag</strong></td>
<td>A time lag is where the result of an event occurs sometime after the event. For example in IHT the tax paid occurs sometime after the date of death due to the legal procedures which need to happen.</td>
</tr>
<tr>
<td><strong>UK-resident</strong></td>
<td>Individual that has met the statutory residence test. Usually this is based on the length of time an individual has spent in the UK in a particular tax year.</td>
</tr>
<tr>
<td><strong>Non-domiciled UK-resident</strong></td>
<td>Individual who has met the statutory residence test and claims their permanent home (‘domicile’) is outside of the UK.</td>
</tr>
</tbody>
</table>