

at do you mean we don't know how many non-doms

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The following parliamentary question and answer were reported on 3 March in the [House of Lords](#):

Question

Asked by **Lord Oakeshott of Seagrove Bay**

To ask Her Majesty's Government how many taxpayers who are registered with HM Revenue and Customs as non-domiciled are (a) resident, and (b) non-resident, in the United Kingdom. [HL1128]

Answer

The Financial Services Secretary to the Treasury (Lord Myners): Reliable information is not available, as individuals are not required to report their UK domicile status or residence status to HM Revenue and Customs (HMRC) unless either is relevant to their liability to UK tax within that year.

Individuals who are resident but not domiciled within the UK (non-domiciles) do not need to inform HMRC of their non-domicile status unless it is relevant to their tax affairs in that tax year.

In the majority of cases an individual's domicile status will make no difference to the direct tax they must pay in the UK. This is because an individual's domicile status is mainly relevant for income and capital gains tax purposes when an individual has foreign income or foreign gains, for example from overseas investment or employment. Where this is the case, UK residents may need to complete supplementary pages to the main self-assessment tax return. Many such residents pay tax on these income and gains on the arising basis so their domicile status is not relevant to their tax affairs. However UK resident individuals who are either not ordinarily resident or are not

domiciled within the UK may use the remittance basis in respect of their foreign income or gains instead.

Following the changes introduced in Finance Act 2008, many of these individuals will now have to complete a self-assessment tax return to use the remittance basis (with some minor exceptions for lower-income or migrant workers).

Prior to the Finance Act 2008 it was not always necessary for individuals using the remittance basis to complete a self-assessment tax return. Similarly those individuals who did complete a self-assessment tax return did not always need to say whether they were using the remittance basis because they were non-domiciled in the UK or because they are not ordinarily resident in the UK. In 2006-07, 86,000 individuals filed a self-assessment tax return on the basis that they were non-domiciled in the UK. This is the latest year for which data are available.

UK residents who are non-domiciled may also make lifetime transfers into trusts with inheritance tax due at 20 per cent. To do so, they must inform HMRC of their domicile status. This information is not centrally collated by HMRC's systems.

With some minor exceptions non-UK residents do not generally pay UK capital gains tax. They pay UK tax on their UK source income, although this may be relieved under a double taxation treaty. There is generally no need for such individuals to inform HMRC about their domicile status; the remittance basis is only relevant to UK residents.

Some non-resident individuals will complete the non-residence pages of a self-assessment tax return and declare their non-resident status. There is usually no need for such individuals to declare their domicile status too, although on occasion some do choose to tick the non-domicile box. In 2006-07 30,000 taxpayers chose to declare themselves as non-resident and non-domiciled in the UK.

These individuals will broadly fall into five groups: those who are not resident in the UK but have investments here on which UK tax must be paid; those who have returned abroad from a UK employment assignment and have to file to pay tax on their final year salary; those with UK-source self-employment income from business trips (particularly if

they come from a country with which we do not have a double taxation agreement); those performing in the UK as non-resident artistes or sportspersons; and those who making claims under double taxation treaties.

I find it incomprehensible that we do not have data from tax returns on this issue after 2006-07.

It is incomprehensible that we have no idea how many people have paid the £30,000 flat rate charge to continue using the remittance basis of tax available to non-doms.

And it is an indictment of the appalling state of published data available from HMRC that this question even has to be asked. The information they put into the public domain is abysmally limited in scope, and in many cases they ceased publishing data in 2005, when HM Revenue & Customs was formed.

How can we have an informed debate on tax without data?

HMRC really do need to get their act together.