

Non doms and tax

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The following [is a parliamentary answer on tax paid in the UK](#) by non-coms.

Of course what it does not say is what tax was not paid in the UK by non-coms, but the sums involved (£48,000 of tax a head on average in 2008/09) suggest some must be doing very well out of the new arrangement, and that not surprisingly others are simply now paying their taxes in full and giving up the arrangement.

Nothing suggests that I'm wrong to believe that billions might be a lost a year to H M Revenue & Customs as a result of the domicile rule - not least because I have estimated that up to 7 million people qualify to claim each year - and only a tiny proportion put it on a tax return. The rest, I suspect, simply don't declare their earnings or status on the basis of the fact they're outside the UK tax system, in their opinion.

Harriett Baldwin: To ask the Chancellor of the Exchequer (1) how many non-domiciled UK taxpayers filed tax returns with HM Revenue and Customs in each of the last five tax years; [39455]

(2) how many non-domiciled taxpayers have paid the flat annual charge to the Exchequer since its introduction; [39456]

(3) how much tax non-domiciled taxpayers paid to the Exchequer in each of the last five tax years. [39457]

Mr Gauke: The number of individuals who filed a self-assessment (SA) tax return and indicated that they were non-domiciled was as follows:

Number

2004-05 110,000

2005-06 111,000

2006-07 117,000

2007-08 140,000

2008-09 123,000

2008-09 is the most recent tax year for which data are available.

The figures above include both individuals who were UK resident and individuals who were not UK resident.

Individuals who complete a SA return are only required to indicate that they are non-domiciled if this affects their tax liability. Therefore the actual number of non-domiciled individuals who complete a return will be greater than the number who indicate their non-domicile status on their SA return.

The annual £30,000 remittance basis charge was introduced with effect from the 2008-09 tax year. The number of non-domiciled individuals who paid the charge in 2008-09 was 5,400. This is a provisional figure rounded to the nearest hundred and may be updated once all returns for the tax year have been received and analysed.

Figures are not available for the total amount of UK tax paid by non domiciled individuals. However, it is possible to calculate the total amount of UK income tax and capital gains tax (CGT) paid by individuals who completed an SA return and indicated that they were non-domiciled. These amounts for the past five tax years were as follows:

£ billion

2004-05 3.3

2005-06 4.0

2006-07 5.0

2007-08 6.9

2008-09 5.9

Several taxes are not accounted for via the SA system and some non-domiciled individuals are not required to complete an SA return at all.