

Non-doms may not be going. They might just be paying ta..

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The [Guardian reported](#) yesterday that:

The number of super-rich people who live in the UK but pay no tax on their offshore income has fallen to a record low, according to [figures published by HM Revenue & Customs](#) (HMRC) on Thursday.

UK-based people with non-domicile tax status — so called “non-doms” — in the 2017-18 financial year totalled 78,300, a fall of 13% on the previous year.

Their status led to a £2bn decline in the taxes they paid to the exchequer. The amount of tax they paid fell from £9.5bn in 2016-17 to £7.5bn last year.

Tax experts said the drop in non-doms reflects the growing number of wealthy people leaving the UK because of Brexit uncertainty and fears that a Jeremy Corbyn-led government would [introduce a “wealth tax”](#) to tackle growing inequality.

Josie Hills, a senior tax manager at the law firm Pinsent Masons, said: “Brexit uncertainty is driving out many of the wealthiest non-doms who are not prepared to hang around to find out the outcome.

Let me offer an alternative explanation that I think much more likely than this deeply politically driven hype from the firms servicing this declining market.

It costs to be a non-dom. The charge can be as much as £60,000 a year. It increases the longer a person claims to be non-domiciled.

My suggestion is a simple one. The non-doms might not be leaving. Instead I suspect they may just be choosing to pay their taxes in the UK.

Accounting on a remittance basis is a hassle.

The cost is growing for many non-doms as time elapses.

And it is known that HMRC is more willing to challenge non-dom status now.

The result? It's just easier to pay your tax and live hassle-free, I suggest.

That, I think is the reason for the decline in the number of non-doms.

And that helps explain the [growing concentration in tax paid by the very wealthy](#).

I am not saying the non-dom problem has gone away. But I am saying that knee jerk reactions to news about it may not be appropriate. And HMRC may be making progress here.