

Tax reform of the day: abolishing the domicile rule

Published: January 14, 2026, 2:24 pm

To continue [my series on tax reforms that a progressive government should introduce](#) to tackle inequality in the UK, the next obvious action is this:

Abolish the domicile rule

Any government wanting to evidence its commitment to equality of taxation would have to start with abolishing the domicile rule. This rule, which still provides the opportunity for some wealthy people who do not consider the UK to be their permanent home to avoid the obligation to pay UK tax on all their income and gains for many years whilst they live permanently in this country, quite clearly establishes a situation where people secure a social and economic advantage based on an accident of their birth and / or their wealth. No one who believes in social and economic equality or equal treatment before the law could possibly believe that this is remotely related to any concept of justice. It is instead wholly related to providing an advantage to a tiny and wealthy minority at cost to all the rest in society in a way that deliberately makes clear that there is, quite literally, one law for the rich and one for everyone else. This rule has to go.