HM Revenue & Customs

Statistics on non-domiciled taxpayers in the UK

2007-08 to 2016-17

Coverage:

United Kingdom

Theme:

The Economy

Released:

26th July 2018

Updated:

July 2018

Next Release:

July 2019

Frequency of release:

Annually in July

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This publication is the annual update of statistics on individuals who are non-domiciled for tax purposes. They taxpayers in the UK who claim non-domiciled status in the UK for tax purposes via their UK Self Assessment tax returns each year.

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1. Summary

Non-domiciled taxpayer status

An individual of non-UK origin may claim to be non-domiciled for tax purposes, on the grounds that the UK is not their permanent home (‘domicile’). Providing a non-domiciled individual meets the right criteria, that individual may choose the remittance basis of taxation. If they do this, they may pay a remittance basis charge, but they do not have to pay UK tax on foreign income unless remitted into the UK.

For a more detailed explanation of these concepts please see the “Methodology” section of this commentary or gov.uk guidance, guidance: residence, domicile and the remittance basis.

Key Points

For Table 1, since last year’s edition of these statistics, information has been added on the tax year 2015-16 and an estimate has been provided for the tax year 2016-17:

- In the UK, it is estimated that those claiming non-domiciled taxpayer status via their Self Assessment (SA) tax returns in 2016-17 paid, £9,391m in UK Income Tax, Capital Gains Tax and National Insurance contributions. This is an increase of £130m on the previous year and the highest total amount of Income Tax, Capital Gains Tax and National Insurance contributions paid by non-domiciled UK taxpayers since the series began in 2007-08. This continues a broadly increasing trend.
- In 2016-17, there were an estimated 91,100 individuals claiming non-domiciled taxpayer status in the UK via their SA tax returns, down from around 120,000 in previous years. We traced the taxpayers who stopped claiming non-dom status in 2016-17, and they split into two broadly equal groups:
    - taxpayers switching their status from non-domiciled taxpayer to domiciled taxpayer and continuing to pay tax in the UK, and
    - non-domiciled taxpayers who contributed very little tax in 2015-16, who left the UK tax system in 2016-17. This can be evidenced by the number of non-UK resident non-domiciled taxpayers having decreased from 33,600 in 2015-16 to 14,300 in 2016-17.

The rest of the statistics are published up to the tax year 2015-16:

- Non-domiciled taxpayers on the remittance basis in 2015-16 paid £6,982m in Income Tax, Capital Gains Tax and National Insurance contributions. Claiming the remittance basis means you only pay UK tax on the income or gains you bring to the UK. This is the highest amount paid by this group since the series began in 2008-09. The number of non-domiciled taxpayers being taxed on the remittance basis in 2015-16 was 54,700. This is down very slightly since the previous year, but once late returns are accounted for, the number of remittance basis taxpayers is expected to level out.
- Of this group, 4,300 paid remittance basis charges in 2015-16. This is a drop on the previous year. The total amount of paid by these taxpayers in Income Tax, Capital Gains Tax, National Insurance contributions and the remittance basis

charge remained broadly stable at around £2,100 million for the third successive year.

- The total paid in remittance basis charges rose to £285m by those liable to pay the charge. This is the largest amount raised in revenue from the charge since it was introduced in 2008 and is due to an increase in the level of remittance basis charge.
- In 2015-16, the largest number of non-domiciled taxpayers was in London, with 53% of non-domiciled taxpayers (62,000) located there. This group paid 74% (£6.7bn) of all non-domiciled taxpayers UK Income Tax, Capital Gains Tax and National Insurance contributions (Table 5).
- Business Investment Relief in 2015-16 was £894m, this is the highest annual amount invested in the UK using the Business Investment Relief scheme. The total amount invested in UK businesses by non-domiciled taxpayers since the scheme's introduction in April 2012 is almost £2,500m (Table 6).

About the data

The statistical tables associated with this commentary represent those individuals who have indicated on their Self Assessment tax return forms that they hold non-domiciled tax status and other tax status associated with non-domiciled taxpayers. Individuals may not claim a particular status or submit a Self Assessment tax return, especially if it has no bearing on their tax position. They may pay UK tax, but they will not appear in these statistics.

The tables and commentary will also not contain individuals who are yet to submit their Self Assessment tax return after the data extraction date and after the statutory deadline (i.e. late). Values for the tax year 2016-17 in Table 1 have been adjusted to account for the estimated impact of late filers after the data extraction date. The latest years in all tables will be subject to revisions in future publications, so any arising trends should be treated with caution.

2. New or updated Statistics in this Release

This is the second edition of these statistics. The first edition was published in August 2018. Data for the previous six years is revised as taxpayers submit Self Assessment returns after the deadline.

Table	Description	Links
1	UK tax statistics for all non-domiciled taxpayers which include UK resident and non-UK resident, 2007-08 to 2016-17.	pdf xls
2	Non-domiciled UK taxpayers that are UK resident and taxed on either the remittance basis or on the arising basis, 2007-08 to 2015-16.	pdf xls
3	Non-domiciled UK taxpayers claiming remittance basis including those that are liable to pay and those not liable to pay the remittance basis charge, 2008-09 to 2015-16.	pdf xls
4	Non-domiciled UK taxpayers taxed on a remittance basis that are liable for the remittance basis charge in the UK by charge amount, 2008-09 to 2015-16.	pdf xls
5	UK tax statistics for non-domiciled taxpayers by region in 2015-16.	pdf xls
6	Business Investment Relief in the UK, 2012-13 to 2015-16.	pdf xls

How do the tables fit together?

Some tables report data which is derived in other tables. Numbers between tables may vary slightly because of rounding or, for Table 1, due to the addition of an extra tax year.

Table 1 – the columns with data for the non-domiciled UK taxpayer sub-population, UK resident are the same across Table 1 from column 5 to 8 and Table 2 from column 1 to 4. The exception to this is the addition of an extra tax year in Table 1.

Table 2 – the columns with data for the non-domiciled UK resident taxpayer sub-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 that claim remittance basis sub-population 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 2015-16 “Total” row of data represents the tax year 2015-16 for the populations: in Table 1 non-domiciled UK taxpayers; Table 2 non-domiciled UK taxpayers that are UK resident; and Table 3, non-domiciled taxpayers that are taxed on the remittance basis.

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: UK Tax Statistics for all non-domiciled taxpayers which include UK resident and non-UK resident, 2007-08 to 2016-17.

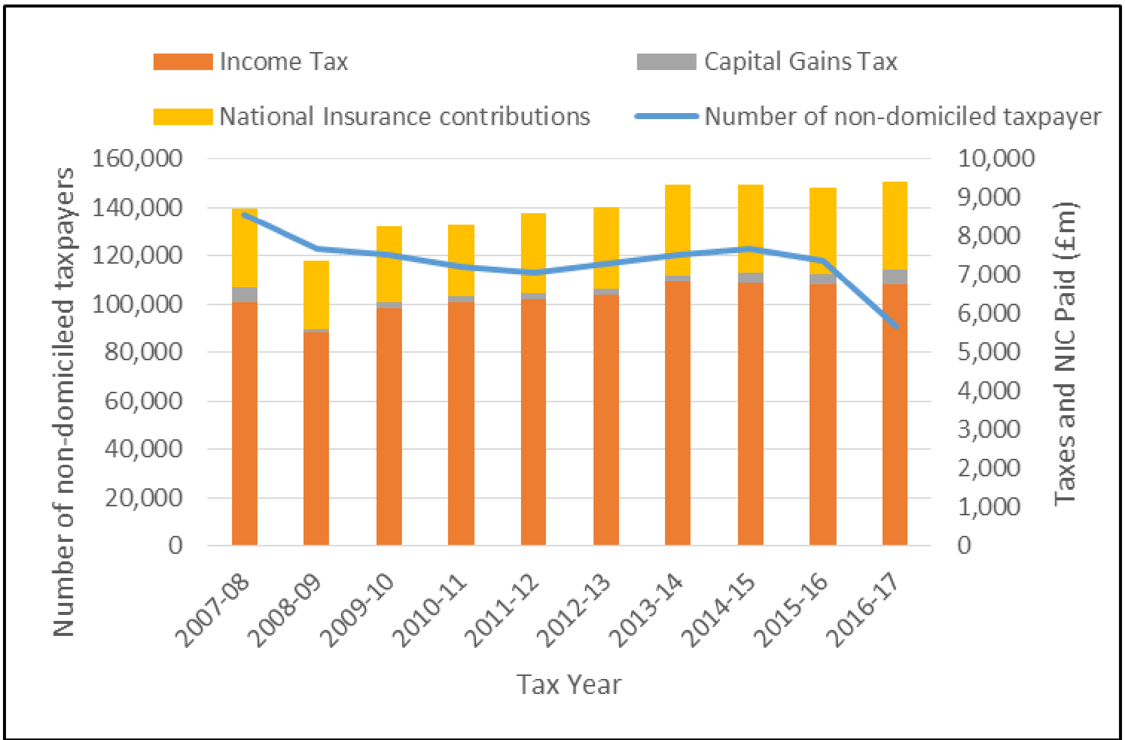
Table 1 shows the overall number of individuals claiming non-domiciled taxpayer status in the UK using their Self Assessment tax return. The overall non-domiciled taxpayer population can be split into two sub-populations; those non-domiciled taxpayers who are UK-residents and those non-domiciled taxpayers who are non-UK residents.

Non-domiciled taxpayers and taxes.

In 2016-17, the amount of UK Income Tax, Capital Gains Tax and National Insurance contributions paid by all non-domiciled taxpayers in 2016-17 is £9,391m. This is the highest amount paid by this group since 2007-08, continuing the broadly long term increasing trend, all of which can be seen in Figure 1.

There were an estimated 91,100 individuals claiming non-domiciled taxpayer status in the UK via their Self Assessment tax returns in 2016-17, down from around 120,000 in previous years which can be seen in Figure 1. Analysis suggests that this is due to two broadly equal reasons: first, taxpayers switching their status from non-domiciled to domiciled and continuing to pay tax in the UK; and secondly non-domiciled taxpayers who contributed comparatively little tax to other non-domiciled taxpayers in 2015-16, who left the UK tax system in 2016-17. The latter is evidenced by the number of non-UK resident non-domiciled taxpayers having decreased from 33,600 in 2015-16 to 14,300 in 2016-17. Overall, of all non-domiciled taxpayers in 2016-17, the majority claimed UK residence as in previous years.

Figure 1: Non-domiciled taxpayer numbers, Income Tax, Capital Gain Tax and National Insurance contributions



Capital Gains Tax exhibits variability from 2008-09 to 2012-13. This could be attributed to changes in the Capital Gains Tax regime in April 2008 and in June 2010, as well as volatility in asset markets. For more detail see Capital Gains Tax (CGT) Statistics for UK wide trends in Capital Gains Tax.

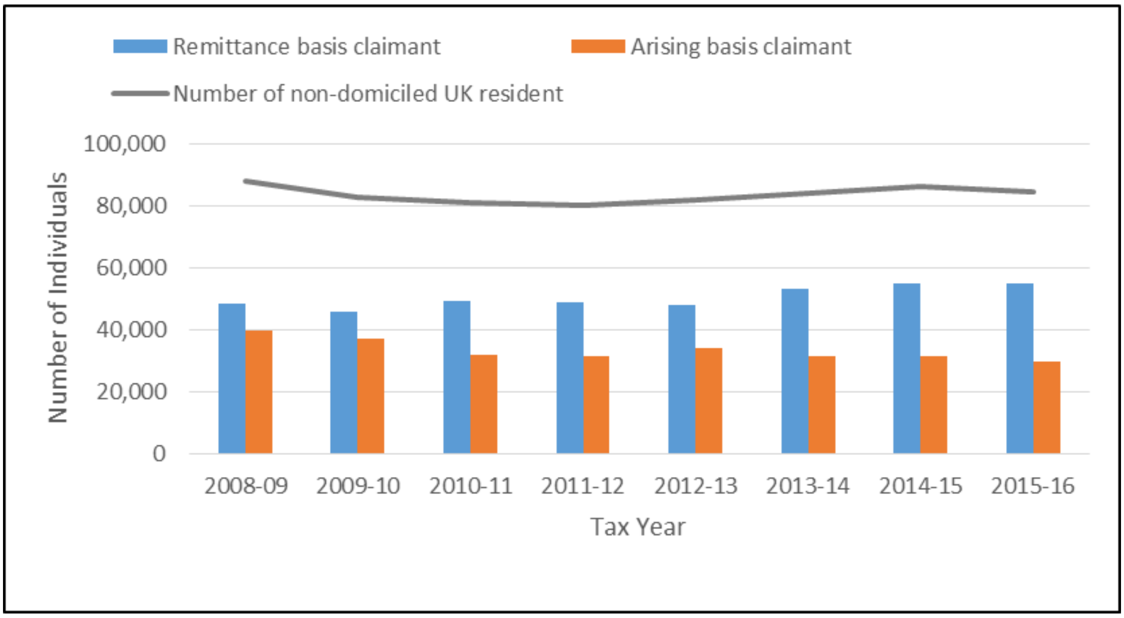
Table 2: Non-domiciled UK taxpayers that are UK resident and taxed on either the remittance basis or on the arising basis, 2007-08 to 2015-16.

From April 2008, non-domiciled taxpayers who are UK resident are taxed on the arising basis unless they claim the remittance basis on 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 residents. Individuals on the remittance basis are only taxed on income and gains that arise in the UK or when remitted into the UK from abroad. Any unremitted 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.

UK Resident Non-domiciled Population

Figure 2: Number of non-domiciled UK residents of which claimed remittance basis or arising basis of taxation

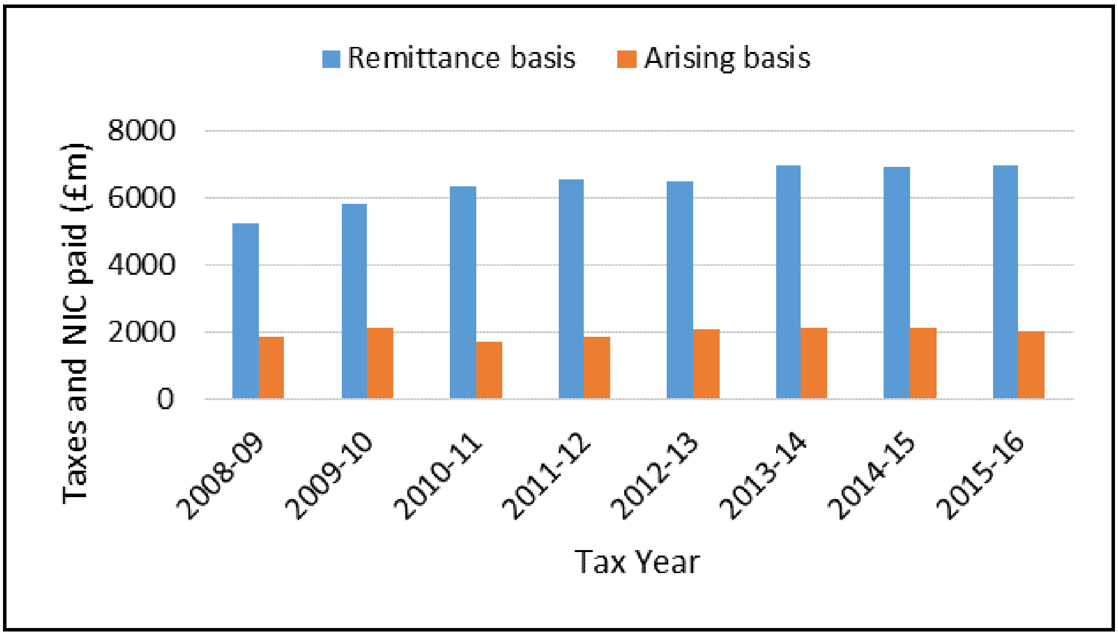


For the tax year 2015-16 in Figure 2, the number of UK-resident non-domiciled taxpayers fell slightly. However, statistics will be revised in future publications due to late filers of Self Assessment tax returns. This is therefore expect to level out once all late returns are available and the number to remain largely stable.

The non-domiciled UK resident population seen in Figure 2 exhibits similar variations to the overall non-domiciled taxpayer population seen in Figure 1 in the population and tax paid. This is because UK residents are the largest subpopulation amongst the non-domiciled taxpayer population. Prior to the tax year 2015-16, the non-domiciled UK resident population shows decline from 2007-08 to 2011-12, which begins to rise again in 2012-13. An additional tax year for the UK resident non-domiciled taxpayer population can be found in Table 1.

Remittance Basis and Arising Basis Non-domiciled Taxpayers

Figure 3: Total UK Income Tax, Capital Gains Tax and National Insurances contributions paid by non-domiciled taxpayers on remittance basis of taxation and by non-domiciled taxpayers on arising basis of taxation.



In Figure 3, non-domiciled taxpayers claiming the remittance basis of taxation on their Self Assessment tax return have paid more in every tax year than those claiming the arising basis of taxation on their Self Assessment tax return. Some individuals will not claim arising basis of taxation as it has no bearing on their tax position.

Table 3: Non-domiciled UK taxpayers claiming remittance basis including those that are liable to pay and those not liable to pay the remittance basis charge, 2008-09 to 2015-16.

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.

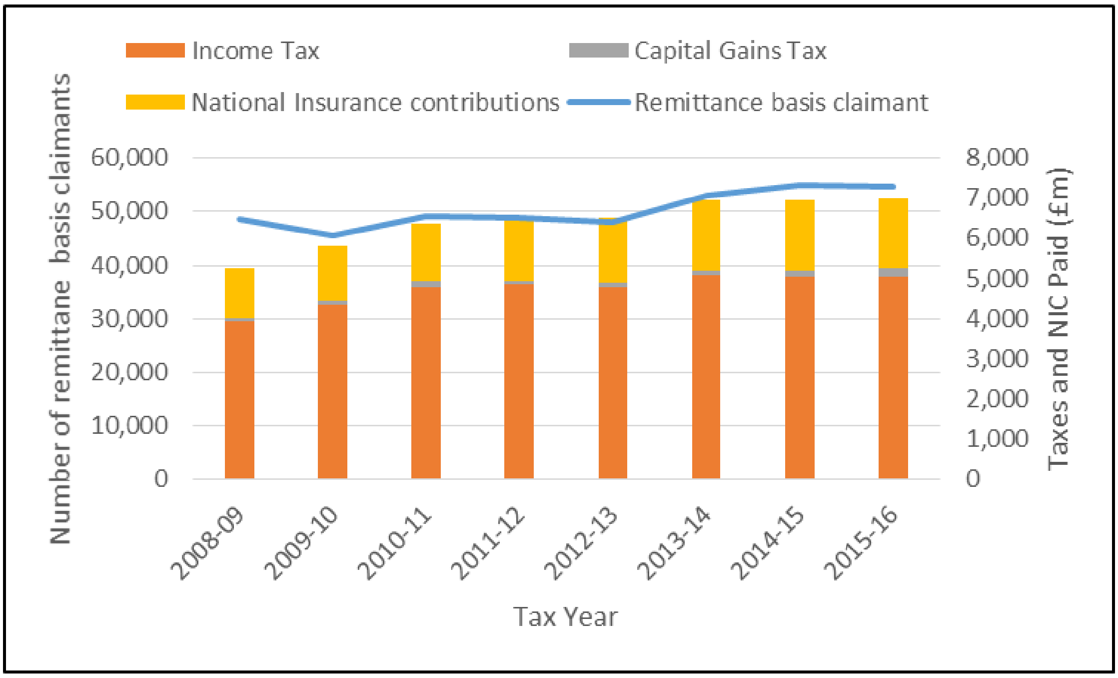
From April 2008 a non-domiciled taxpayer is liable to pay the remittance basis charge if they are claiming the remittance basis of taxation and have been a UK resident for at least 7 out of the last 9 tax years. The remittance basis charge is an annual charge that is paid on top of all other UK taxes. 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 see the "Methodology" section or online guidance: residence, domicile and the remittance basis.

Population Changes

The number of non-domiciled taxpayers liable to pay the remittance basis charge is fairly stable over time. The number of non-domiciled remittance basis claimants who are not liable for the remittance basis charge exhibit greater variability than those liable to pay the remittance basis charge.

Remittance Basis Claimants and Taxes

Figure 4: Number of non-domiciled UK resident taxpayers taxed on remittance basis and their Income Tax, Capital Gains Tax and National Insurance contributions.



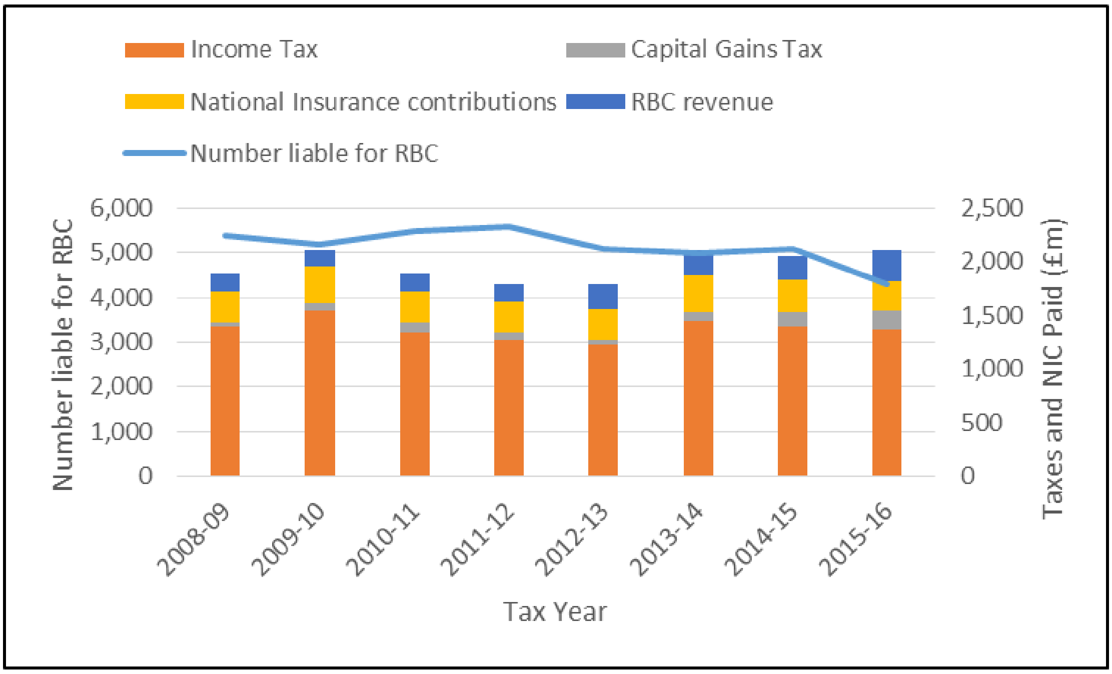
Non-domiciled taxpayers on the remittance basis in in 2015-16 paid £6,982m in Income Tax, Capital Gains Tax and National Insurance contributions. From Figure 4 in can be seen this is the highest amount paid by this group since the series began in 2008-09. The total amount UK Income Tax, Capital Gains Tax and National Insurance contributions shows a fairly consistent upward trend except in 2012-13 and 2014-15. However, this does not include the remittance basis charge. The number of non-domiciled taxpayers paying on the remittance basis was 54,700 in 2015-16. This is expected to be revised in future years due to late filers.

Table 4: Non-domiciled UK taxpayers taxed on the remittance basis that are liable for the remittance basis charge in the UK by charge amount, 2008-09 to 2015-16.

Table 4 shows the number of non-domiciled taxpayers who paid the remittance basis charge in order to be taxed on the remittance basis.

From April 2008 a remittance basis charge of £30,000 was made for non-domiciled taxpayers who were 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 charge for non-domiciled taxpayers being a UK resident for at least 12 out of the last 14 years was increased from £50,000 to £60,000 from April 2015 and an additional separate higher charge of £90,000 was also introduced in April 2015 for non-domiciled taxpayers who have been a UK resident for at least 17 out of the last 20 years and wish to be taxed on a remittance basis.

Figure 5: 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.

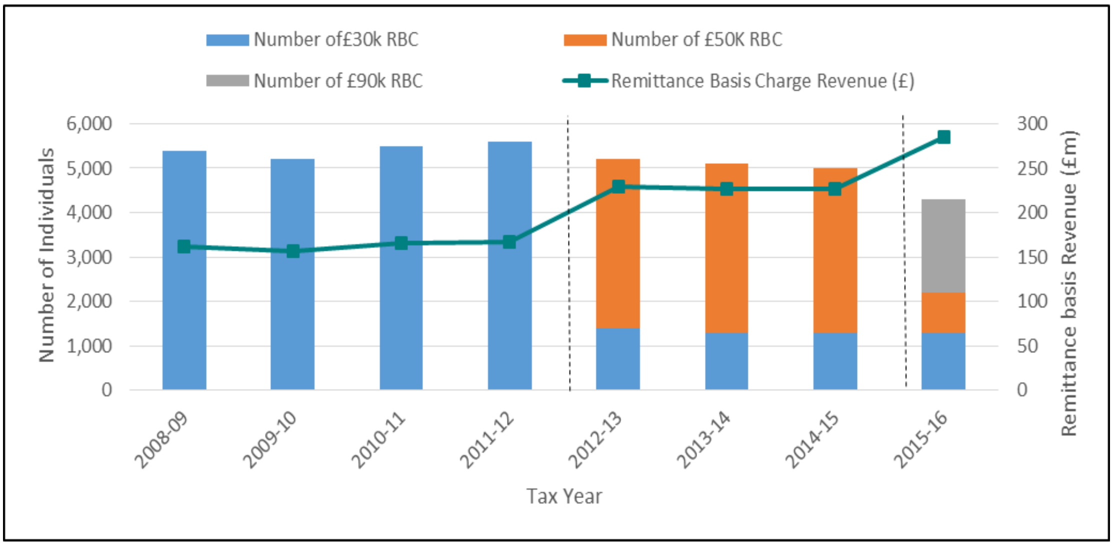


The number of taxpayers who paid remittance basis charges fell from 5,100 in 2014-15 to 4,300 in 2015-16. Despite the fall in numbers the total amount of paid by these taxpayers in Income Tax, Capital Gains Tax, National Insurance contributions and the remittance basis charge remained broadly stable at around £2,100 million for the third successive year.

Remittance Basis Charge Revenue and numbers

Figure 6 below 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. The line breaks represent the addition of a separate higher remittance basis charges in April 2012 and April 2015 for longer-term UK residents who claim the remittance basis.

Figure 6: Number of non-domiciled taxpayers that pay the remittance basis charge by charge amount and the amount of remittance basis charge revenue over time.



As previously mentioned in Figure 5, there has been a decline in the number of remittance basis charge payers. This is partly be a consequence of some individuals changing their behaviour, such as switching to an arising basis of taxation. However, the amount of revenue raised via the remittance basis charge has increased despite the falling number of remittance basis charge payers.

With the introduction of further remittance basis charge levels, the total charges paid rose to £285m in 2015-16. This is the largest amount since charges were introduced in April 2008. The introduction of additional remittance basis charges at different points in the time series (represented by dotted line breaks) corresponds with an increase in the revenue raised by the remittance basis charge in April 2012 and April 2015.

Table 5: UK tax statistics for non-domiciled taxpayers by region in 2015-16.

Table 5 presents a cross section non-domiciled taxpayers, non-domiciled UK resident taxpayers, and non-domiciled taxpayers who claim remittance basis by region for the tax year 2015-16. See appendix for a definition of region.

Population by Region

London has the largest non-domiciled taxpayer population in 2015-16, with 53% of non-domiciled taxpayers in the UK being located in that region. This is the same for non-domiciled taxpayers that are UK residents and non-domiciled taxpayers that are taxed on remittance basis. Northern Ireland has the least amount located in it.

Taxation by Region

Non-domiciled taxpayers in London collectively paid 74% of UK Income Tax, Capital Gains Tax and National Insurance contributions. Similar trend can be seen for non-domiciled UK resident and non-domiciled remittance basis claimants.

Table 6: Business Investment Relief in the UK, 2012-13 to 2015-16.

Table 6 presents 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 providing it is invested in a qualifying UK company. More details can be found on page 65 of the Guidance Note: Changes to the Remittance Basis.

In 2015-16 the cumulative value of investments in UK businesses is nearly £2,479m from 1,400 non-domiciled taxpayers investing via Business Investment Relief. In 2015-16, alone £894m was invested in the UK using the Business Investment Relief scheme, which is the highest annual amount. Moreover, the number of individuals using business investment relief has grown year on year since the introduction of the measure.

4. Methodology

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

Residence and Domicile

Non-domiciled status is declared by individuals on their Self Assessment tax return form. A non-domiciled taxpayer has their permanent home ('domicile') outside the UK for tax purposes. 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. For some individuals, domicile has no bearing on their tax position, so they might not declare non-domiciled status. Such taxpayers are not included in these statistics.

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 rules were different. More information on residence can be found on the gov.uk website, here.

A non-domiciled taxpayer that is a UK resident may not have to pay UK tax on foreign income unless the income is remitted into the UK. Please read chapter 5 of guidance on 'Residence, Domicile and the Remittance Basis' for more information on non-domiciled taxpayer residents and domiciles.

Arising basis

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 are 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. There are certain conditions that may allow an individual

An individual in the UK who is taxed 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 liability of foreign income. More details on UK residence tax liability can be found in Guidance Note: Residence, Domicile and the Remittance Basis.

Remittance basis

For non-domiciled individuals who are UK resident, 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:

- Income and gains which arise in the UK, and
- Any 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 a remittance basis charge in order to access the remittance basis of taxation.

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

Remittance Basis Charges

Statistics on remittance basis charges are drawn directly from calculations on non-domiciled tax returns.

Before April 2017 there were 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. From April 2017, the £90,000 remittance basis charge has been discontinued.

From 6 April 2017 the remittance basis charge changed to 2 levels of charge:

- £30,000 for non-domiciled individuals who have been resident in the UK for at least 7 of the previous 9 tax years immediately before the relevant tax year
- £60,000 for non-domiciled individuals who have been resident in the UK for at least 12 of the previous 14 tax years immediately before the relevant tax year

The £90,000 charge no longer applies from 6 April 2017, because of the deemed domicile changes brought in from that date.

The £90,000 charge still applies for the years 2015 to 2016 and 2016 to 2017 if you're UK resident in at least 17 of the preceding 20 UK tax years for either year.

From 6 April 2017, an individual that was formally non-domiciled might be deemed domicile for tax purposes. A deemed domicile individual will be taxed on the arising basis on their worldwide income and gains if they:

- were born in the UK and have a UK domicile of origin

- were resident in the UK for at least 15 of the 20 tax years immediately before the relevant tax year

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.

Deemed domicile rules

From 6 April 2017 new deemed domicile rules came into force. Tax data from this year is not available yet, so this does not directly affect this publication, although some taxpayers planning their tax affairs may have changed their status from non-domiciled to UK domiciled in advance of the change.

From 2017, taxpayers who aren't domiciled in the UK under English common law are treated as domiciled in the UK for all tax purposes if either Condition A or Condition B is met.

Condition A:

To meet this condition you must:

- be born in the UK,
- have the UK as your domicile of origin
- be resident in the UK for 2017 to 2018, or later years

Condition B: you've been UK resident for at least 15 of the 20 tax years immediately before the relevant tax year.

More detailed information on deemed domicile rules can be found here.

National Insurance contributions (NICs)

The amount of National Insurance contributions paid by an individual will depend on their age, employment status and income. For more information on published rates and thresholds of National Insurance contributions and taxes, please follow the links below:

Tax structure and parameters statistics

Main features of National Insurance contributions

National Insurance contribution figures in this publication are annual estimates of Class 1, Class 2 and Class 4 contributions. These figures are derived from information collected as part of HMRC's annual Self-Assessment (SA) tax return data. Rates and thresholds for a particular tax year are used to help estimate Class 1 and Class 2 contributions. Class 4 contributions are taken directly from HMRC's Self Assessment tax return live system.

As estimates of National Insurance contributions are modelled on an annual basis, National Insurance contributions may differ from actual National Insurance contributions due to the way some Classes of contributions are charged. For example, Class 1 NICs 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 example when employment income changes.

Estimating missing returns

For this year's publication, an extra year is added to the statistics represented in Table 1. The deadline for Self Assessment tax returns for the tax year 2016-17 was January 2018 and as the data will be affected by late returns. The statistics for 2016-17 therefore includes an adjustment for each column to account for late returns which is based on the impact of late Self Assessment tax returns in recent tax years.

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.

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

Uses for source data

HMRC Self Assessment tax return 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 Tax, National Insurance contributions and remittance basis charges in relation to those who claim non-domiciled taxpayer status through their Self Assessment tax 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

The Self Assessment deadline is the January following the end of the tax year. Statistical analysis suggests that around 5% of returns are received too late to be included for publication the following July. This year, an experimental extra row has been added an extra row to Table 1, for tax year 2016-17, in which the numbers are adjusted for the estimated effect of late returns. HMRC welcome feedback on whether this is useful.

By the second July after the Self Assessment deadline, analysis suggests that the statistics are typically more than 99% complete, so data for tax year 2015-16 is presented unadjusted. Statistics are marked as provisional to show an expected rise in future publications.

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 2019.

Comparability

Back series available

Annual data is published in this release, in most cases for a period back to 2007-08. Previous releases are available from gov.uk.

5. 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.

6. User Engagement

HMRC are committed to providing impartial quality statistics that meet our customers' needs. Feedback from users and enquiries

Enquiries about Statistics on non-domiciled taxpayers in the UK should be directed to the statistician responsible for the publication:

Sam Cuthbertson sam.cuthbertson@hmrc.gsi.gov.uk

Media enquiries should be directed to the HMRC Press Office contacts listed on the front page of this release.

Related Data Sources

There are no related data sources which are publicly available.

7. 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

Annex: Glossary of terms.

Administrative data	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).
Arising Basis	A status whereby UK tax law is applied to any earnings domestic or foreign.
Capital Gains Tax	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 Tax are triggered when an asset is sold, not while it is held by an individual.
Domicile	Claimed by individual as permanent home.
Employment Income	Earnings from employment.
Entrepreneurs' Relief	A tax relief for Capital Gains Tax introduced in 2008-09.
Exchequer	Government office responsible for raising revenue through taxation or borrowing and for controlling public spending.
Geographical Areas	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.
Income Tax	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 tax return (SA) to pay Income Tax.
National Insurance contributions (NICs)	A tax levied on employees and employers on employees earnings and also paid by employers on certain benefits.
Non-domiciled	Someone who claims their personal residence or home ('domicile') is outside of the UK.
Non-domiciled UK resident	Individual who has met the statutory residence test and claims their permanent home ('domicile') is outside of the UK.
Non-UK resident	Someone who has not met the statutory residence test.

Region	Political and administrative geographical regions. Regions were previously known as government office regions (GORs) and they reflected 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 political and administrative boundaries.
Remittance Basis	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.
Remittance basis charge (RBC)	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.
Self Assessment	Self Assessment is 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.
Statutory residence test	A test and set of rules that determines whether an individual can be considered a UK resident in a particular tax year.
Tax liabilities	The amount of Income Tax due on taxable income after applying tax rates to the tax base.
Tax relief	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.
Time lag	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.
UK resident	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.