
From:

Sent:

25 June 2014 09:51

To:

Subject:

FW: Consultation on non-residents - response from

From:

Sent: 04 April 2014 10:05

To: TaxTeam, CapitalGains (CAR Capital Gains)

Subject: Consultation on non-residents

Sirs

I wish to comment only on questions 11 and 12

Q11 Out of the two options proposed, I consider that neither is appropriate. Both would impose an unacceptable burden on the taxpayer to maintain records and other evidence for what could amount to a very large number of years, well beyond the normal time limits for record-keeping.

Q12 In my view the simplest alternative is obvious – remove the entitlement to make an election where the taxpayer is non-resident, or provide that a UK property cannot be a main residence whilst the individual is non-resident. These alternatives would of course have to be considered in the context of EU anti-discriminatory law.