
From:

Sent:

24 June 2014 15:56

To:

Subject:

FW: Consultation on non-residents - response from

From:

Sent: 22 May 2014 11:22

To: TaxTeam, CapitalGains (CAR Capital Gains)

Subject: Consultation on non-residents

The consultation document discusses the possibility of removing the right to elect which of more than one residence should be treated as the main residence, but it does not discuss what would happen to existing elections. It is to be hoped that they would remain valid for periods up to the date when the law was changed; otherwise it might be a very difficult task to go back to 1982 to establish which was factually the main residence on either of the methods proposed.

The removal of the right to elect would unduly prejudice individuals who, while not technically living in job-related accommodation, in fact live and work from rented property, on which there is no possibility of making a gain but also own a property which they use for vacations and perhaps intend live in during their retirement. On either test the rented accommodation might well qualify as the main residence. For example many fellows of Oxford or Cambridge colleges live in college although it is not essential for their work to do so, and own a secondary residence as a provision for their retirement.

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