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**From:**  
**Sent:** 24 June 2014 16:20  
**To:**  
**Subject:** FW: Consultation on non-UK residents [OFFICIAL]

**From:**  
**Sent:** 08 May 2014 14:45  
**To:** TaxTeam, CapitalGains (CAR Capital Gains)  
**Cc:**  
**Subject:** Consultation on non-UK residents

Dear Sirs,

**Consultation on non-UK residents (March 2014)**

A few observations if I may:-

- 1) The tax rate applying to non-UK resident individuals should be a straight 28% and there should be no CGT annual exemption or 18% (basic rate) available to non-residents. Why should UK residents have to utilise their basic rate tax band with their worldwide income whilst non-UK residents would only have to bring into account their UK source income. Much simpler to have a straight 28% rate for non-UK tax residents. The CGT annual exemption should only be available for UK residents in much the same way as the personal allowance is available for income tax.
- 2) The CGT –linked ATED charge should be scrapped (from April 2015 if not now) and replaced with a uniform CGT regime for all offshore companies. Please don't build on the CGT linked ATED charge, since this will just add unnecessary complications to the UK tax system which is probably already the most complex tax system in the world. The Government really must start to try and simplify our tax system and not keep adding layer on layer of complication. The present tax system is a disaster of complexity.
- 3) Finally, why are non-UK residents only being taxed on UK residential dwellings? If fairness is sought then what about UK commercial property investments?

Thank you

Yours sincerely,

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