

**Consultation Title: Consultation on non-residents**

**Date:** 20 June 2014

**To:** [capitalgains.taxteam@hmrc.gsi.gov.uk](mailto:capitalgains.taxteam@hmrc.gsi.gov.uk)

**From:** Scottish Land & Estates  
Stuart House  
Eskmills  
Musselburgh  
EH21 7PB

**Telephone:** 0131 653 5400

**Email:**

Scottish Land & Estates is a member organisation that uniquely represents the interests of both land managers and land-based businesses in rural Scotland. Scottish Land & Estates members have interests in a great variety of land uses and welcomes the opportunity to respond to this consultation.

As an organisation we work closely with CLA and many rural and taxation issues are mutually shared by our respective members. We therefore simply wish to reiterate the points made in the CLA submission dated 19 June 2014.

Specifically, we would concur that:-

There should be no change to the ability of UK taxpayers to make an election as to which home is their main residence.

The right to elect should not be extended to non-residents who are resident outside the EEA but should be extended to EEA residents.

Non-residents are to be given the ability to make the election but if they exercise this ability they will be treated as resident for all other tax purposes.

If the right to elect is removed, the test to determine which residence is the main residence should not be a day counting test but should take a holistic approach to ascertain the nature of the occupation as suggested at paragraph 3.5 point 1 of the consultation (i.e. which one is "home").