

Taxation of non-domiciled persons

HMRC have released a consultation document confirming that the proposed changes to the non-domicile (often referred to as 'non-dom') regime will come into effect from April 2017.

There had been some speculation as to whether the recent EU referendum might have put these proposals on hold. The proposals include introducing a deemed domicile for all tax purposes for persons who have been resident in the UK in 15 out of 20 years, and applying Inheritance tax (IHT) to UK residential property held within a structure. These changes were covered in our 2015 [Summer Budget briefing](#). However there are some amendments to the original proposals and we will be issuing a more substantive briefing shortly.

Visit our [taxation for individuals](#) service page or www.gov.uk for further information.

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