Taxation of non-UK domiciliaries

Inheritance Tax and trusts | Personal tax

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Committee members of the professional bodies have produced draft Q&As on aspects of the reforms to the taxation of non-UK domiciliaries.

Finance (No 2) Act 2017 introduced very significant changes to the taxation of non-UK domiciliaries. Committee members of the professional bodies (CIOT, ICAEW, STEP and the Law Society) have produced draft Q&As to highlight and consider areas of uncertainty in the statutory provisions for trust protections, mixed fund cleansing and rebasing as introduced by Finance (No 2) Act 2017 with effect from 6 April 2017. The questions and the draft suggested answers have been sent to HMRC for comment but have not yet been agreed by or commented upon by HMRC. The questions and draft suggested answers have been published on the CIOT website. Please note the terms of the caveat when considering the questions and draft suggested answers.

We will update the webpage to reflect HMRC’s response or comments.