Spotlight on HMRC’s Non-Dom Sub-Group

Briefings

October 2026

23 September 2026

We take a look at HMRC’s Non-Dom Sub-Group, one of several engagement forums through which the CIOT and other professional bodies provide feedback on tax legislation and guidance.

The Non-Dom Sub-Group was established in late 2024 to support the implementation of reforms to the taxation of non-UK domiciled (non-dom) individuals. The group sits alongside existing forums such as the Wealthy External Forum and the Capital Taxes Liaison Group, but is time-limited and focused specifically on the non-dom reforms.

As with other HMRC forums, the Non-Dom Sub-Group provides an opportunity for representative bodies to give feedback on draft guidance, highlight practical issues affecting taxpayers and advisers, and help HMRC understand the impact of changes on real-world scenarios.

Between meetings, which take place every few months, members can submit comments via a central HMRC mailbox, allowing for continuous feedback on draft materials and emerging issues.

Along with the minutes, HMRC produces a list of queries received and their status. This allows everyone to see what has already been raised and what action has been taken, such as updates to HMRC guidance to clarify particular points. For practitioners working in this area, the minutes and supporting papers are well worth a read.

What does the Sub-Group discuss?

HMRC provides updates on Budget announcements, draft legislation, formal consultations and other topical items relevant to the group’s remit. Professional bodies provide feedback and discuss technical and practical queries raised by their members.

Recent discussions have included clarification of the impact of the foreign income and gains regime on double tax treaties, the format of the residency pages in self-assessment tax returns, and the operation of the temporary repatriation facility. On the latter, CIOT recently had a more detailed exchange with HMRC to understand the effect of the facility on distributions from offshore trusts. This exchange is published alongside the minutes on HMRC’s website and can also be found on CIOT’s website at tax.org.uk/ref1680.

A key focus has been the development of guidance and supporting materials, including updates to HMRC’s manuals. The scope of the changes means additional or amended guidance is needed across manuals covering employment income, PAYE, capital gains and inheritance tax, as well as the entirely new Residence and FIG Regime Manual. HMRC aims to work collaboratively where possible, inviting members of the group to comment on draft or recently published guidance to improve clarity and identify areas where additional support may be required.

Implications for tax advisers

The key takeaway for advisers is that guidance in this area is still evolving and should be monitored closely. Technical details of the new regime, particularly around the operation of the time-limited temporary repatriation facility, remain uncertain in places, warranting careful analysis of the legislation as it applies to specific facts.

Members are encouraged to raise with CIOT any issues they encounter in practice. While we do not provide a technical advisory service and cannot assist with individual cases, we value contributions that can help us work towards a more efficient and less complex tax system for all.

Further information

Further information about the Sub-Group, including its terms of reference, participating bodies and published minutes, can be found on the GOV.UK website at: tinyurl.com/42w4d88e.