



Central Policy

Information Policy & Disclosure
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Mr R Smith
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Date 3 June 2014
Our ref 1880/14
Your ref

DX

Dear Mr Smith

Freedom of Information Act (FOIA)

I refer to your request under the FOIA, which was received on 7 May 2014 for the following information relating to the years 2012 to date:

- "1) How many people have applied for Non Domiciled status for taxation purposes?*
- 2) What were their nationalities?*
- 3) How many were successful and how many weren't?"*

I can confirm that HMRC holds information that falls within scope of your request. However, we estimate that it would exceed the FOIA cost limit to deal with it. The FOIA cost limit, which is specified in regulations, equates to one person spending 3½ working days locating and extracting all of the information within scope of the request. Consequently, under section 12(1) of the FOIA, HMRC is not obliged to comply with your request and we will not be processing it further.

Normally, HMRC would explore with you how you might be able to narrow or refine your request so that it did not exceed the FOIA cost limit. However, in this case, I cannot see any scope for doing this as we do not keep a central record of whether a claim is successful or not and neither do we record the claimant's nationality. In order to comply with your request we would need to review a huge number of individual Self Assessment forms to extract the details.

Although your request exceeds the FOIA cost limit, we did find some readily available information, which we are providing on a discretionary basis. The information is set out below and I hope you find it useful.

Information regarding the numbers of non-domiciled persons is recorded by tax year, rather than at the end of each calendar year. Details taken from the SA109 form provides the following information.

The latest available figures for the tax year 2011 to 2012 indicate that the current number of UK resident taxpayers registered as non-domiciled is 111,700, and the number making a claim for the remittance basis is 49,500.

The latest available figures for the tax year 2012 to 2013 indicate that the current number of UK resident taxpayers registered as non-domiciled is 110,700, and the number making a claim for the remittance basis is 46,700.

As these are not finalised figures, they may be subject to amendment. Please note that the figures above are the latest available and so may differ from figures previous released.

We cannot provide figures for the 2013/14 tax year as the filing deadline has not passed yet. It will take a few months after the online filing deadline of 31 January 2015 to provide reliable figures.

If you are not happy with this reply you may request a review by emailing foi.review@hmrc.gsi.gov.uk, or by post to HMRC FOI Team, Room 1C/23, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would help us carry out our review if you set out the aspects of the reply that concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you can complain to the Information Commissioner's Office (ICO). The ICO will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. You can make a complaint through the ICO's website at: www.ico.org.uk, or by post to: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours sincerely

Mary Leeds