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they do, and where do
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The UK's 'non-doms': Who are they, what do they do, and where do they live?

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This briefing summarises new research on the UK's 'non-doms' – individuals who are resident in the UK but who claim on their tax return that their permanent home ('domicile') is abroad. We use de-identified confidential data accessed via HMRC to analyse all individuals who have claimed non-dom status between 1997 and 2018.

Key findings

- **Non-doms are globally connected, whether by birth or from time spent living abroad.** More than 93% of those who we classify as non-doms in 2018¹ were born abroad. An additional 4% have lived abroad for a substantial period.
- **The share of people claiming non-dom status rises rapidly with income.** Three in ten individuals who earned £5 million or more claimed non-dom status in 2018, and a further one in ten had claimed non-dom status at some point in the past. This compares with less than three in one thousand who had ever claimed non-dom status among those earning less than £100,000.
- **More than one in five top earning bankers is a non-dom.** Around 22% of bankers in the top 1% (income above £125,000) have claimed non-dom status at some point. Non-doms also make up a large proportion of other finance and 'city' jobs.
- **Most non-doms come from Western Europe, India, and the US.** There are also sizeable minorities from other English-speaking countries. Since 2001, there has been a rapid rise in the number of non-doms from India, China and the former Soviet states.
- **Most non-doms reside in and around London,** with non-doms making up more than one in ten adults living in Kensington and the Cities of London and Westminster. Outside London, the largest non-doms presence is in the Home Counties, the university towns of Oxford and Cambridge, and in Aberdeen with its petrochemicals industry.
- **Within London, non-doms tend to live in the most expensive districts.** Most non-doms live in the West End, the affluent areas along the upper sections of the Thames, and around the financial hubs in the City and Canary Wharf.
- **Non-doms locate within distinctive national enclaves.** Western European non-doms dominate in Westminster, Kensington, and Chelsea. American non-doms are most prevalent in parts of North Central London. Non-doms from other English-speaking countries are clustered south of the River Thames around Richmond, whilst Indian non-doms prevail in more suburban areas such as Harrow, Hillingdon and Bromley.

¹ Editorial note: all references to years in this briefing are based on tax years, giving the later year e.g. tax year 2017-18 is given as 2018.

Introduction

In legal terms, a 'non-dom' refers to a person who is *not domiciled* in the UK. Claiming non-dom status can confer significant tax advantages. Whereas most UK residents are required to pay UK tax on their *worldwide* income and capital gains, a person who is resident but not domiciled in the UK is entitled to claim a special tax treatment (known as the 'remittance basis'), whereby they only pay tax on their foreign income and capital gains if these are remitted to the UK.² Additionally, whereas UK domiciliaries are liable to pay Inheritance Tax on their worldwide assets, for non-doms their foreign wealth is exempt.

The criteria for determining where a person is domiciled have been built up over centuries of judicial decisions – there is no statutory definition. Roughly, a person's domicile is the place that they consider to be their permanent home. Everyone is born with a domicile, known as their 'domicile of origin'. Remarkably, even today, the law maintains that this is determined by the father's domicile at the time when the child was born, unless the child is born outside marriage, in which case it may be the mother's domicile. A person may subsequently change their domicile by acquiring a new 'domicile of choice'. The factors that HMRC may take into account when enquiring into a person's domicile status encompass virtually everything about their personal circumstances and lifestyle.³

Over the past two decades, a steady stream of revelations have caught the public's attention, including reports that several sitting members of the House of Lords were claiming non-dom status,⁴ along with the governor of the Bank of England⁵ and the Conservative candidate for Mayor of London.⁶ Such controversies are not entirely new, though have intensified: in the 1970s, the Lonrho Affair led to revelations about how British corporate executives were misusing the remittance basis for employment income (now prohibited) – Conservative Prime Minister Edward Heath famously described this affair as 'the unpleasant and unacceptable face of capitalism' (Hansard, 15 May 1973).

Our research is the first to take a systematic look at the UK's non-dom population using tax data covering everyone who has claimed non-dom status over the past two decades, to understand who they are, what they do, and where they live.

² Only few individuals who use the remittance basis in a given year actually make any taxable remittances to the UK, such that in practice the rule operates more like an exemption from UK tax on foreign-source income and gains.

³ Including, for example, details of everywhere they have ever lived; their employment and business history and plans for the future; information about their partners and children, including where the children are being educated; memberships of clubs, professional associations, political parties, and other organisations; and their "religious, cultural and social connections, including [...] the level of participation in social and cultural life; and ability to speak, read and write relevant languages." (HMRC Residence, Domicile and Remittance Basis Manual).

⁴ <https://www.channel4.com/news/factcheck/how-many-non-dom-peers>.

⁵ <https://www.thetimes.co.uk/article/governor-of-the-bank-of-england-is-a-non-dom-77qc352bc3s>.

⁶ <https://www.standard.co.uk/news/mayor/zac-goldsmith-pledges-to-publish-tax-return-after-nondom-status-row-a3182521.html>.

Defining and measuring non-dom status

To identify non-doms living in the UK, we use administrative data collected from tax returns filed each year from 1997–2018. Individuals who wish to claim non-dom status for tax purposes must self-report that they are not domiciled in the UK by ticking a box on their tax return. For the purposes of our study, we restrict our population to individuals who are UK-resident in the year of observation,⁷ because our interest is in those who live in the UK but also possess substantial connections abroad.

HMRC already publishes statistics on the number of UK residents who claimed non-dom status in each year since 2009. We refer to these individuals as ‘current’ non-doms, meaning that they were currently claiming non-dom status in the year of observation. Although suitable for some purposes, this definition has a key drawback: if an individual chooses to no longer claim non-dom status, or cycles in and out of claiming non-dom status from year to year, they will fall out of the measured population even if they remain resident (and paying tax) in the UK. It is therefore important not to interpret changes in the size of the *current* non-dom population as flows of people in and out of the UK, because these changes could instead be due to fluctuations in individuals’ propensity to claim non-dom status, even whilst remaining in the UK.

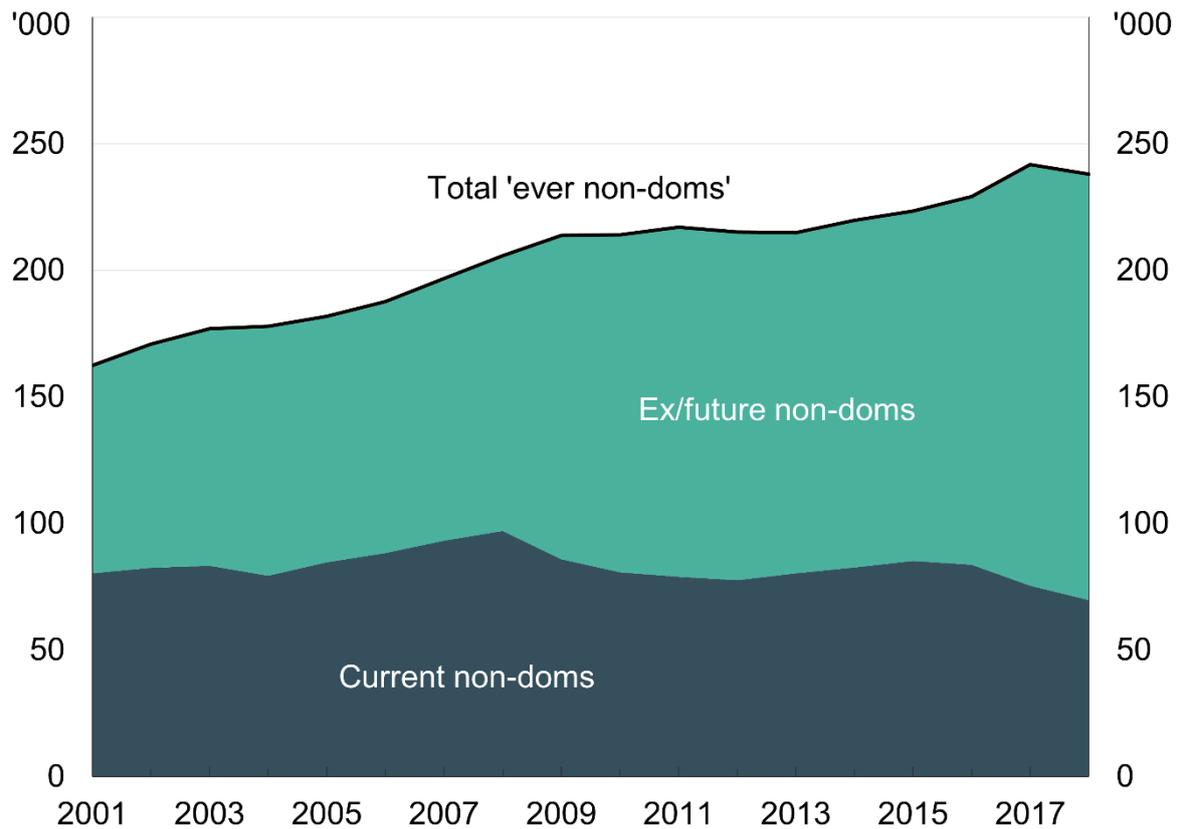
In addition to current non-doms, our definition of a ‘non-dom’ includes all individuals who have claimed resident non-dom status at some point during the period 1997–2018, provided that they are still UK resident in the year of observation.⁸ We refer to this group as ‘ever non-doms’. By basing our study population on ‘ever non-doms’, we are able to see through year-to-year changes in individuals’ propensity to claim non-dom status and instead focus on changes in the underlying population of individuals who remain living in the UK whilst maintaining substantial connections abroad.

Figure 1 shows the total number of ‘ever non-doms’ from 2001 to 2018. In 2018, there were 238,000 ‘ever non-doms’ resident in the UK, which was 3.4 times larger than the population of current non-doms alone (70,000). In other words, for every two people currently claiming non-dom status in 2018, there were a further five people who had claimed non-dom status in the past and remained resident in the UK.

⁷ Broadly, a person’s residence status depends on the number of days that they spend in the UK, combined with a series of ‘ties’ based on their work, accommodation and family arrangements and number of previous years of residence. The more ‘ties’ an individual has to the UK, the fewer number of days they can spend in the UK before becoming tax resident. See further <https://www.gov.uk/government/publications/rdr3-statutory-residence-test-srt>.

⁸ Specifically, the conditions for ‘ever non-dom’ status in a given tax year are: (1) resident in that tax year, and; (2) resident non-dom in any year between 1997 and 2018.

Figure 1: Total number of non-doms each year, 2001–2018



Notes: 'Current non-doms' are individuals who are UK tax resident and claimed non-domiciled tax status on their tax return in the year of observation. 'Ex/future non-doms' are individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018 except in the year of observation. 'Ever non-doms' is the sum of current non-doms and ex/future non-doms.

Source: Authors' calculations based on HMRC administrative datasets.

Over the entire period from 2001 to 2018 there are a total of 490,000 unique individuals who claimed non-dom status while being UK resident at some point, although not all of these ever non-doms were living in the UK in the same year. For a sense of magnitude, this total is roughly equivalent to 1% of all UK adults, or the population of Manchester.

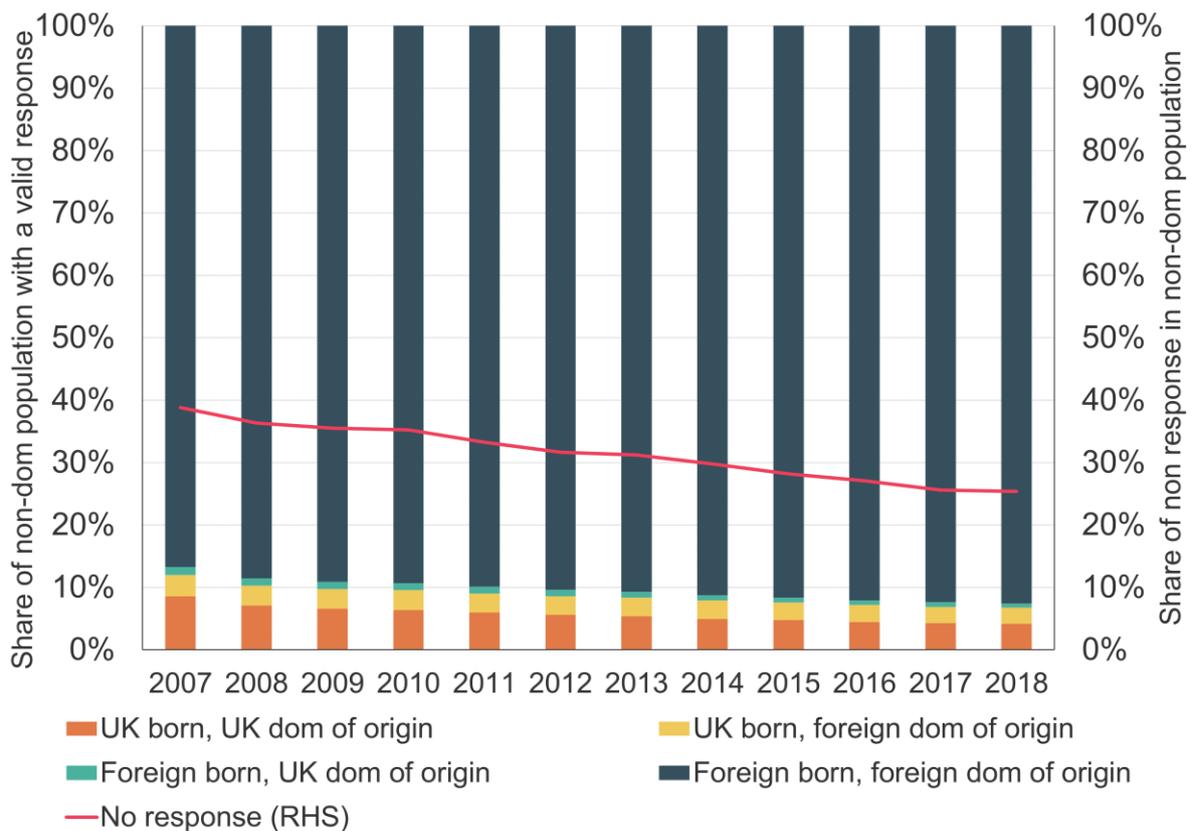
Unlike for current non-doms, there is no decline in the ever non-dom population in the period following the 2008 Financial Crisis; instead, this population continues to grow in 2009, and after plateauing in 2010–2013 resumes steady growth up to 2017. This indicates that the sharp drops evident in official HMRC statistics for the current non-dom population during 2009–2012 and 2016–2017 have more to do with individuals ceasing to claim non-dom status rather than leaving (or not arriving in) the UK.

In the rest of this Policy Briefing, all references to 'non-doms' are based on our 'ever non-dom' definition.

Are non-doms a global economic elite?

First, it is clear that non-doms are globally connected individuals, whether by birth or from time spent living abroad. Figure 2 shows that in 2018, 93% of non-doms were born abroad. A small minority (7%) of non-doms were born in the UK; most of these (4% of all non-doms) also had a UK domicile of origin. The only plausible basis on which someone could claim non-dom status despite having a UK domicile of origin is if they had spent a substantial period of time living abroad.⁹ Consequently, we can be confident that, in total, 97% of those whom we classify as non-doms in 2018 were either born abroad or have lived abroad for a substantial period. This share has remained constant over the period 2007–2018.

Figure 2: Foreign connection of non-doms, 2007–2018



Notes: Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Birth and domicile of origin information collected from tax form SA109 (available since 2007). Foreign connection is defined by taking the most frequent value reported in the data for each individual. Non-doms for whom we never see a valid response are excluded from the stacked bar, and their share is shown by the red line. The high and declining level of non-response is attributable to individuals who only claimed non-dom status prior to the introduction of the requirement to report birth and domicile of origin information in 2007.

Source: Authors' calculations based on HMRC administrative datasets.

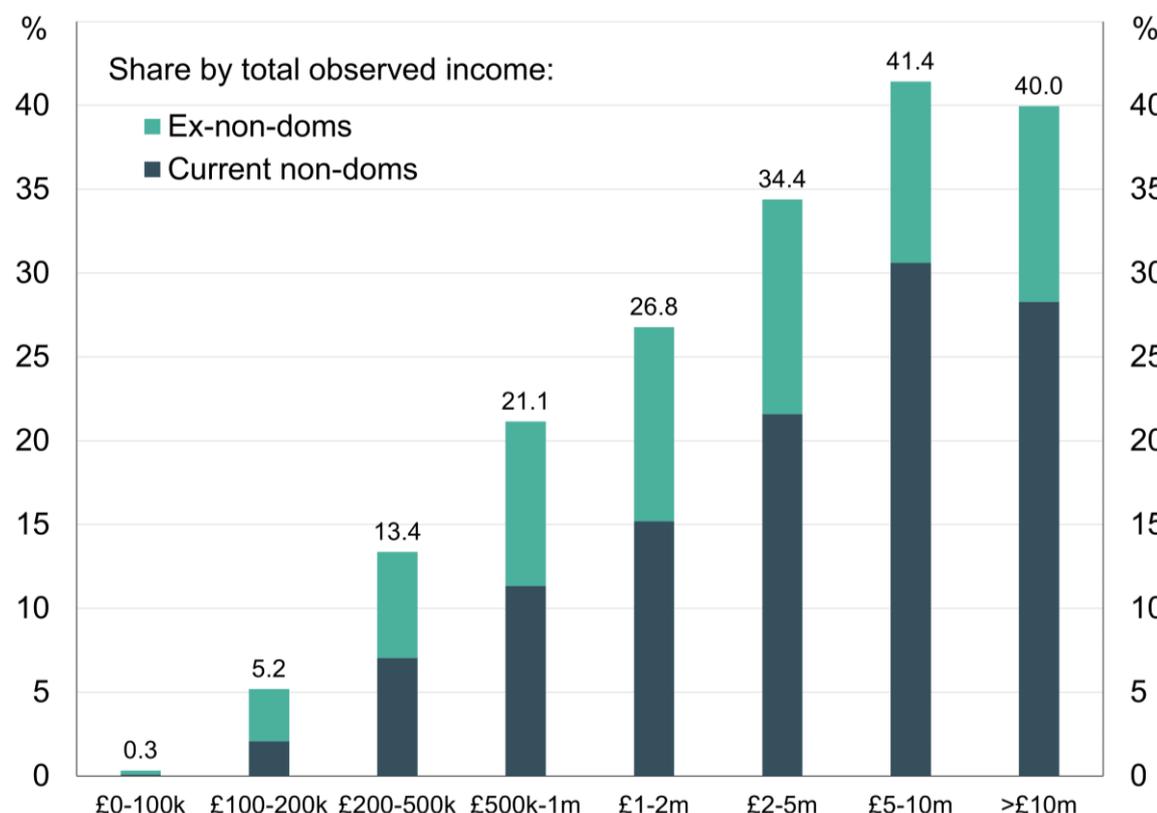
⁹ See Advani et al. (2022) for examples of high-profile individuals who represent the four main types of non-doms: (1) wealthy foreign-born business owners and investors based in London; (2) highly paid corporate executives and financiers arriving from abroad to work in the City of London; (3) British elites who grew up in the UK but possess hereditary ties to a foreign country; and (4) UK-born individuals who have subsequently spent time living overseas.

Second, most non-doms are towards the top of the UK’s income distribution, and the share of non-doms rises steeply with income. Figure 3 shows that in 2018, 0.3% of those earning less than £100,000 have claimed non-dom status, rising to 27% for those earning between £1 million and £2 million per year, and reaching a remarkable 41% for those earning £5 million or more.

It is important to emphasise that these statistics are based on *reported* income only and so surely underestimate total income, given that a key benefit of non-dom status (for individuals claiming the remittance basis) is that they are not required to report or pay tax on their foreign-source income (unless it is remitted to the UK). It follows that the shares we observe – whilst already strikingly high – in fact represent a lower bound on the percentage of non-doms at the top of the income distribution.

The steep rise in those claiming non-dom status at higher incomes is partly a function of the fact that, as previously documented by Advani et al. (2020), the share of migrants increases with income, so there are more individuals who can plausibly claim non-dom status at the top. But more significantly, we also find that *amongst* migrants, the propensity to claim non-dom status rises steeply, from 23% for those with income between £100,000 and £200,000 to a staggering 84% for those above £5 million (Figure 4b in Advani et al., 2022). It therefore appears that migrants towards the top of the (reported) income distribution are more likely to ‘make use of’ non-dom status than those lower down.

Figure 3: Share of non-doms at different levels of income, 2018



Notes: Current non-doms are defined as individuals who claimed resident non-domiciled status in 2018. Ex non-doms are defined as individuals who are tax resident in 2018 and who claimed resident non-domiciled tax status in at least one year during the period 1997–2017, but not in 2018. Income bands defined with reference to total reported income.

Source: Authors’ calculations based on HMRC administrative datasets.

Are non-doms workers or rentiers?

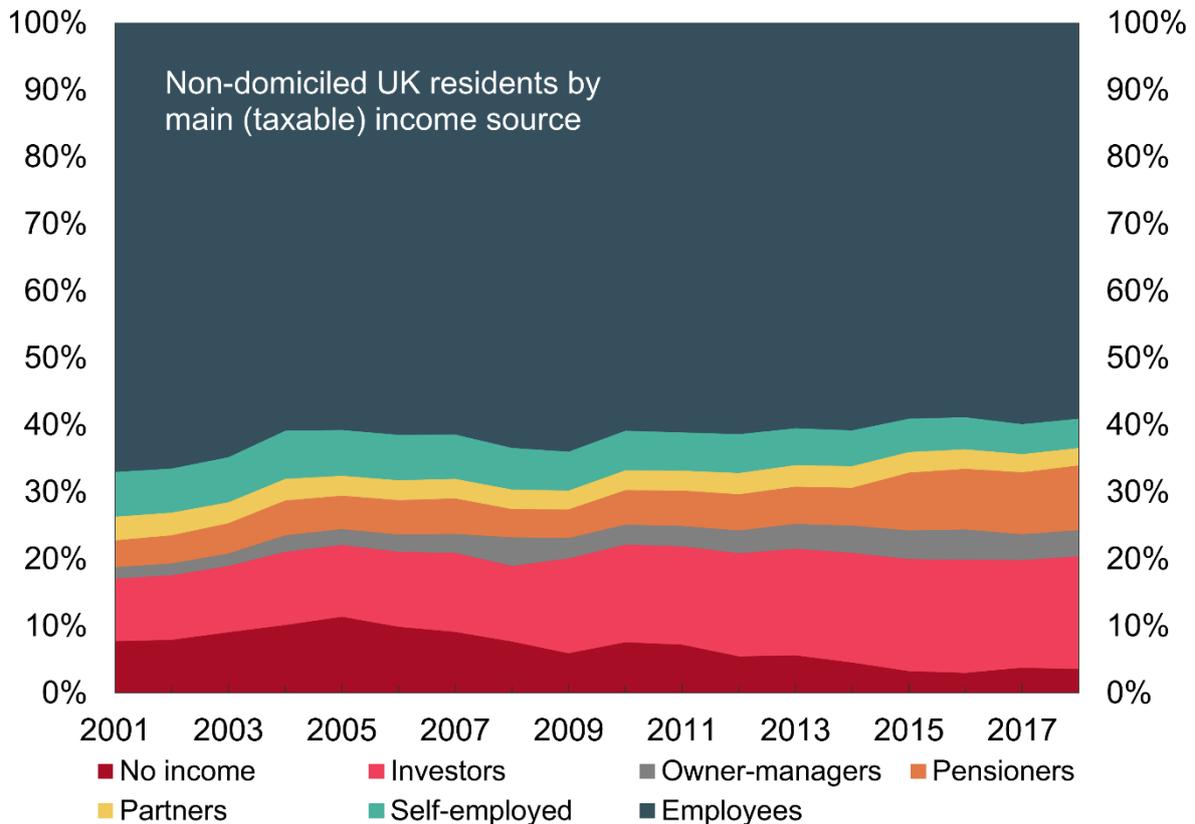
We are able to identify each individual's largest reported income source out of the following: employment income; self-employment trading profits; partnership trading profits; income from state and private pensions; and investment income (e.g. interest, rent, dividends). Where an individual's single largest income source is dividends and they also report being a director of a closely held company, we reallocate them to a distinct sixth category of business 'owner-manager'. We can also identify individuals who filed a tax return but reported precisely zero taxable income which is a likely marker that they rely on unremitted foreign investment income or gains, which they are not required to report if claiming the remittance basis.¹⁰ The sum of 'investors' plus 'no income' gives us a decent proxy for those who we could think of as 'rentiers'.¹¹

Figure 4 shows that around 80% of non-doms have earnings from some kind of work (or pension income) as their main source of income. Hence while the non-dom population are clearly an economic elite, for the most part they appear to be engaged in substantial paid work in the UK, rather than being passive rentiers. On the other hand, a significant minority of non-doms do appear to be the 'rentier rich': around 20% receive either no reported income in the UK (although they may have income abroad) or receive most of their UK income from investments. At nearly 50,000 individuals, this population is certainly large enough in absolute terms to fuel the common non-dom stereotype.

¹⁰ Filing with zero income likely means either the individuals received no taxable income but did report taxable capital gains; or they filed a tax return in order to assert their claim for non-dom status (specifically to claim the remittance basis). In the latter case, although the individual may have no *taxable* income, it could still be the case that they have significant unremitted foreign income that comes from wealth.

¹¹ All of the other categories indicate that the individual receives most of their *observed* income from work. We cannot rule out that these individuals have significant additional income from capital that is sheltered by the remittance basis. However even if this is the case, they are not pure rentiers as they are clearly earning some income from work as well.

Figure 4: Main income source of non-doms, 2001–2018



Notes: Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Main source of income is identified from largest income source across employment, self-employment, partnership, pension, and investment income. ‘Owner-managers’ are individuals whose largest income source is dividends and are also directors of closely held companies, which are defined in UK tax law as firms with five or fewer directors and/or shareholders. The ‘no income’ category includes individuals with no reported income but with capital gains.

Source: Authors’ calculations based on HMRC administrative datasets.

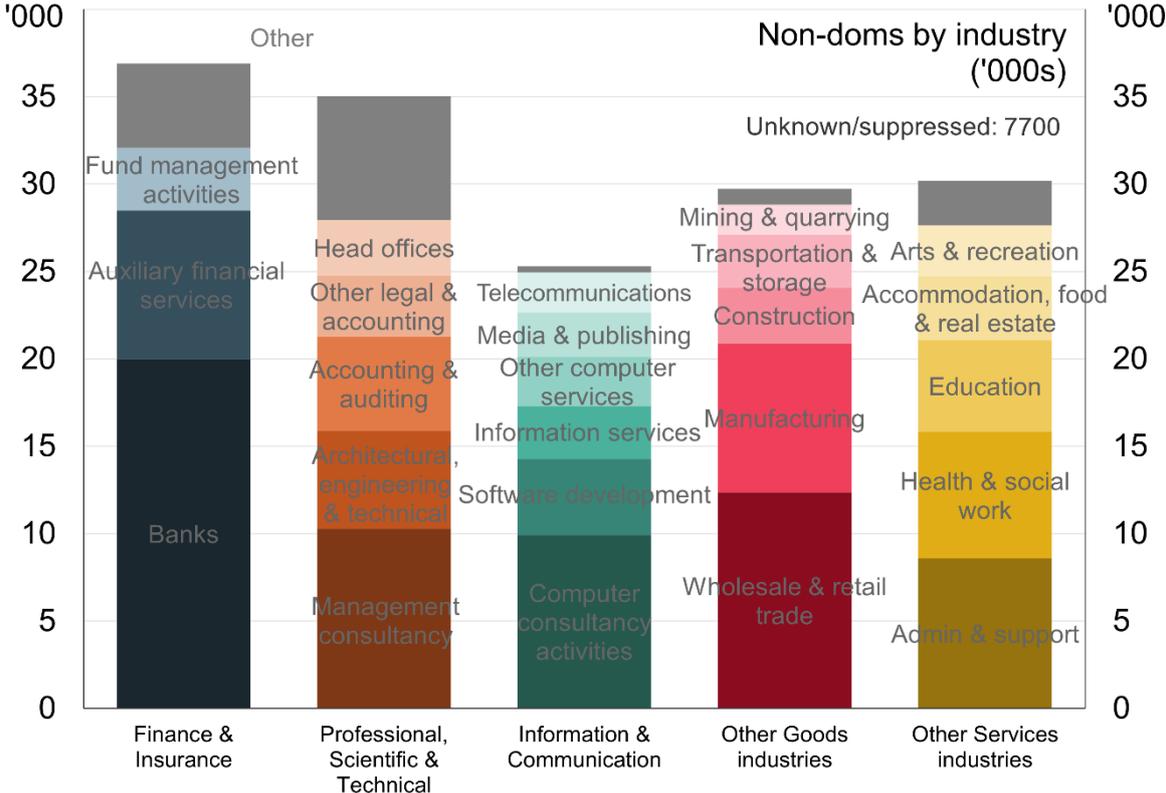
Which industries do non-doms work in?

Unsurprisingly given the well-known role of finance in underpinning top incomes in the UK, non-doms are concentrated in ‘City’ jobs. Figure 5 shows that of 157,000 non-doms for whom we have industry information, 37,000 (23%) work in finance, with almost as many again working in professional, scientific and technical jobs – in particular management consultancy and accountancy.

It may appear striking that non-doms are not *more* concentrated in ‘City’ jobs. For example, a substantial share of non-doms work in mining, manufacturing, and retail. However, it is important to note here that we observe industry rather than occupation. It is unlikely that the non-doms in mining are working ‘at the coalface’ – they are likely in senior managerial roles. As we show below, there is also some geographic clustering within the UK of non-doms working in different industries.

We can also look at how dependent different industries are on top-earning non-doms, by studying the share of all top earners within an industry who have claimed non-dom status. In oil refining, more than two out of five workers who are in the top 1% by income are non-doms. In car manufacturing, this figure is one in four. Around one in six of the highest earners in the sports and film industries have claimed non-dom status, with an average income of almost £2 million each.

Figure 5: Number of non-doms by industry, 2018



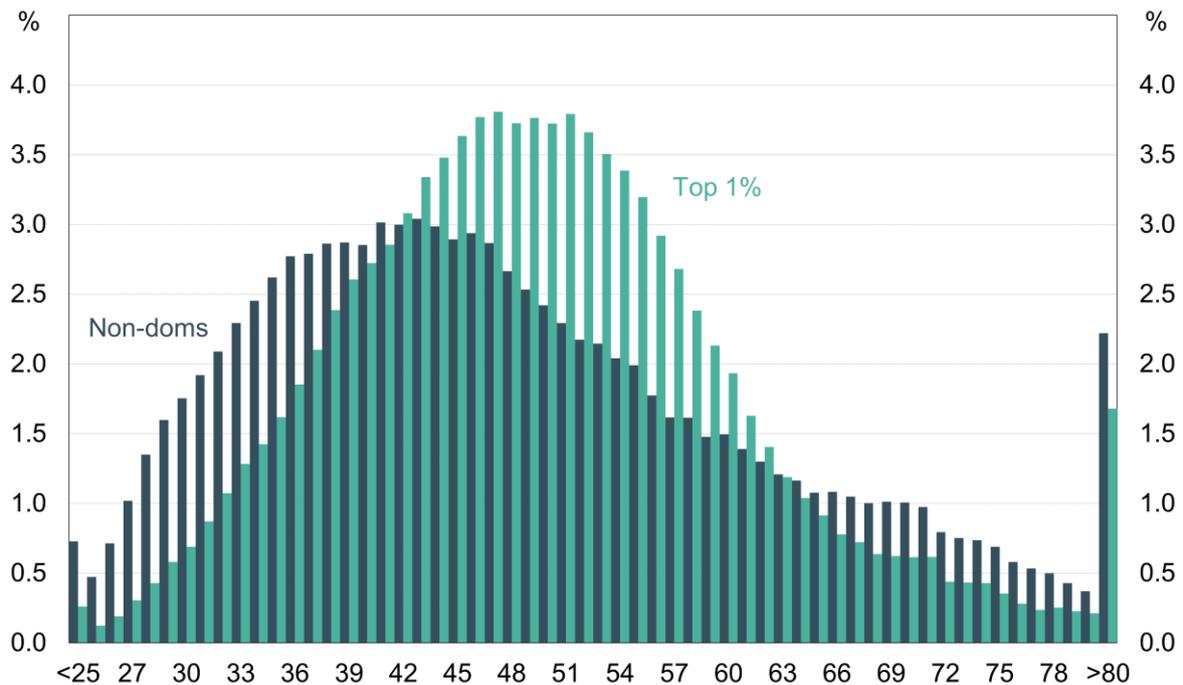
Notes: Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Industry classification based on the Standard Industrial Classification (SIC) 2007 version. We assign individuals with multiple different sources to the SIC code associated with the single largest earned income source which has a non-missing SIC code. Individuals with investment or pension income as their single largest source and people with no employment income (who number around 73,000 in total) are excluded from this chart. Some individuals have no SIC information indicated on their tax return ('unknown'); numbers of those in very small industries (according to number of non-doms) may have been 'suppressed' to prevent identification of disclosive information.

Source: Authors' calculations based on HMRC administrative datasets.

How old are typical non-doms?

Figure 6 shows that non-doms are significantly younger, on average, than the top 1% population as a whole, although there is also a significant tail of individuals over retirement age who have claimed non-dom status. The modal age of non-doms is late thirties to early forties, compared with late forties to early fifties for all individuals within the top 1% by income.

Figure 6: Age distribution of non-doms and all top earners, 2018



Notes: Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Top 1% is defined by total (reported) income.

Source: Authors' calculations based on HMRC administrative datasets.

Just under 35% of non-doms are women. Whilst this of course is far from equal, it is a significantly higher proportion than within the top 1% as a whole, where slightly less than 20% are women (see further Figure 8 in Advani et al 2022).

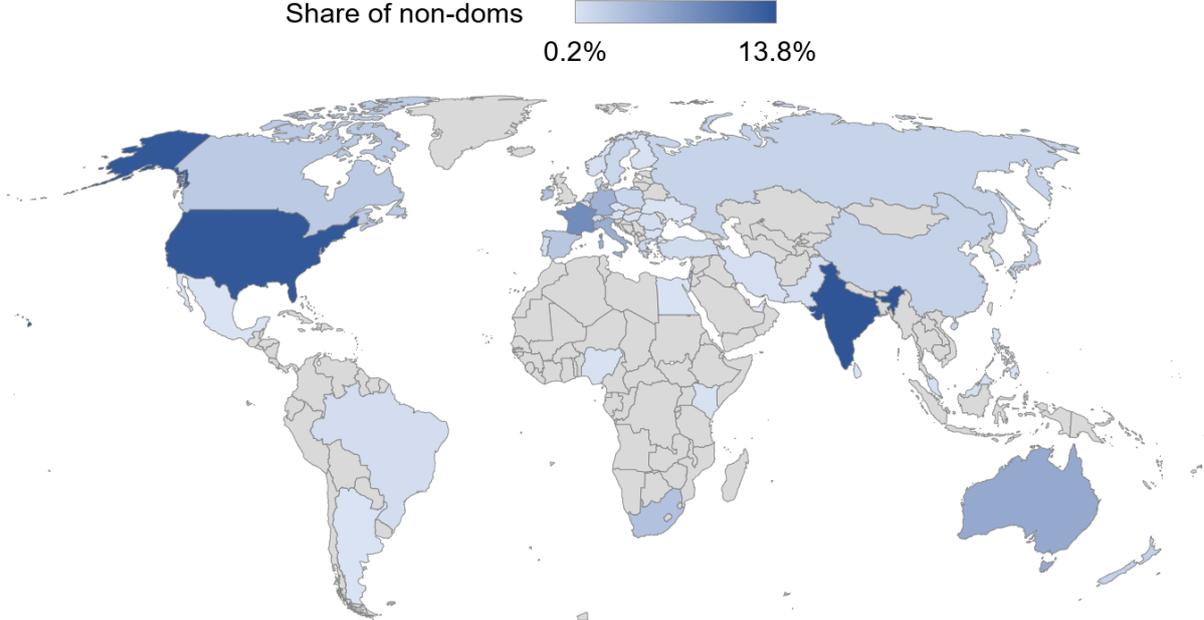
Where do non-doms come from?

Figure 7a shows the top 50 nations from which non-doms originate, displaying the share among all non-doms in 2018. Most non-doms are from India, the US, Western Europe (especially France) and other English-speaking countries such as Australia, Canada, Ireland, New Zealand, and South Africa. There are very few non-doms from Africa or South America. This is evidence of a twin dominance of the 'Anglosphere' and the EU, reflecting the UK's colonial connections and modern economic ties.

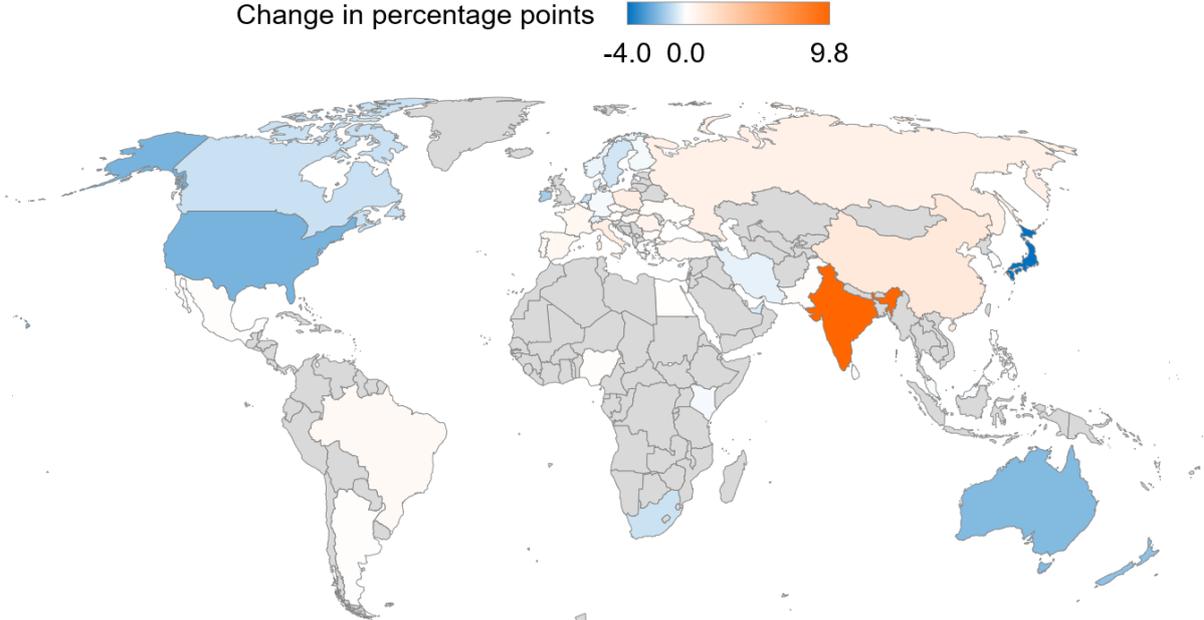
Figure 7b shows how these patterns have changed since 2001. There is significant continuity, punctuated by some notable shifts. Over the past two decades, the share of non-British non-doms from Japan dropped from 5.8% to 1.8%, driven not just by a relative decline but an absolute fall in the number of Japanese non-doms still present in the UK. Meanwhile the share of non-doms with Indian or Chinese nationality has grown rapidly. In 2001, only around 4% of non-doms were Indian, compared to almost 14% in 2018. The absolute rise in numbers from 3,200 to 22,700 is particularly striking. In 2001 there were only 400 Chinese non-doms, growing to 3,100 by 2018. Over the same period, there has also been a gradual (relative) decline among the old Anglosphere nations, although their overall share remains substantial, with US, Ireland, Australia, Canada and South Africa all represented in the top ten nationalities in 2018.

Figure 7: Top 50 nationalities of non-doms

(a) Share among all non-doms, 2018



(b) Change in share of non-doms, 2001–2018



Notes: Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Nationality as reported in Migrant Worker Scan (administrative microdata on migrant workers), supplemented by information from tax form SA109. For individuals reporting both a UK and foreign nationality, we use the foreign nationality. Non-doms with UK or unknown nationality (who number around 73,000 in 2018) are excluded.

Source: Authors' calculations based on HMRC administrative datasets.

Where do non-doms live in the UK?

Figure 8 shows, by parliamentary constituency, the share of the population that are non-doms. There is a striking geographical concentration: In the two constituencies of 'Cities of London and Westminster' and Kensington, 12% of the population have claimed non-dom status at some point in our sample period, compared with less than 0.5% of the entire UK adult population.

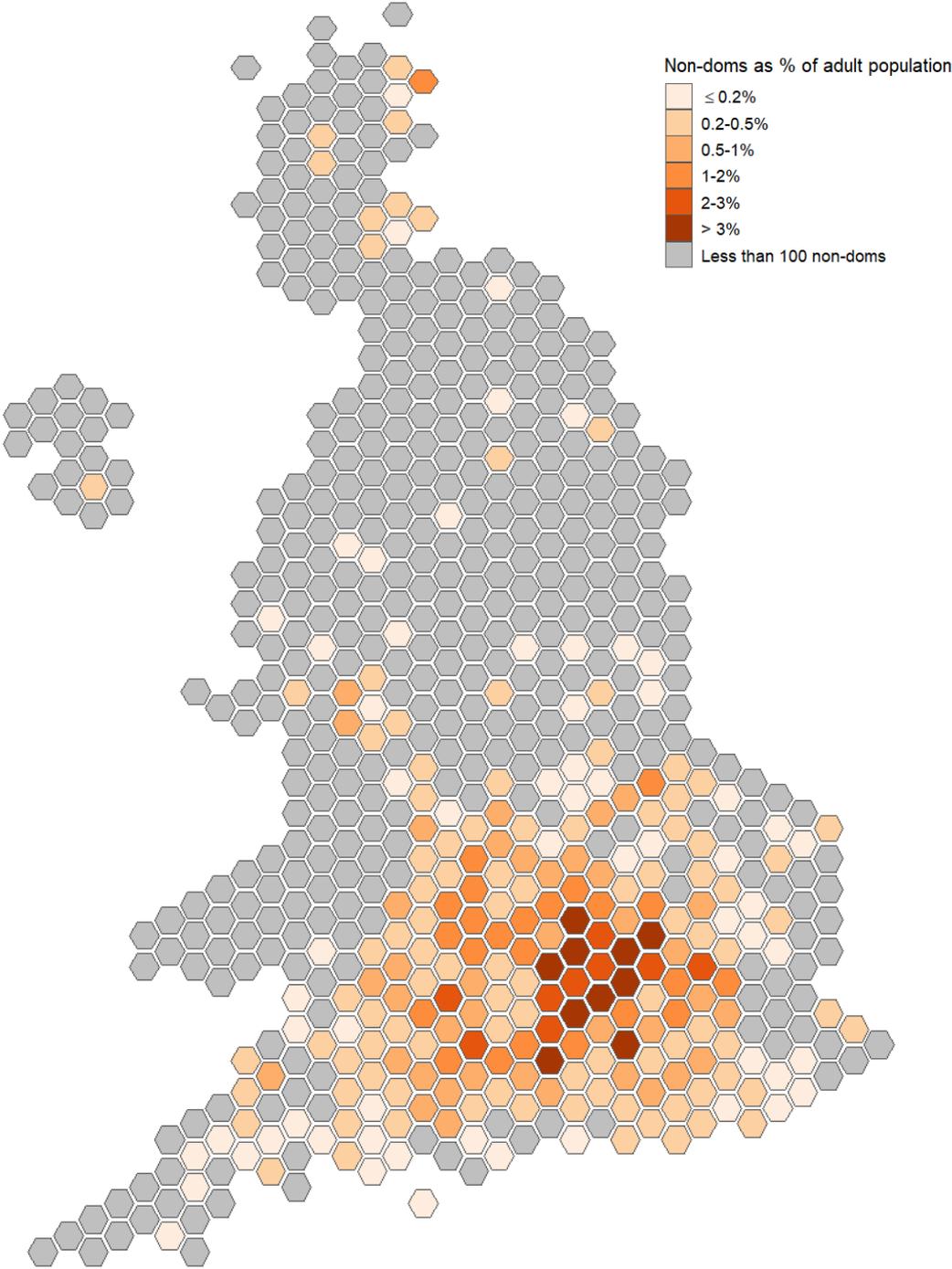
More broadly, the dominance of London as a hub for non-doms is clear. An important part of this is the role of work. Within London, 57% of non-doms with a known industry association work in two sectors: 'financial and insurance activities' and 'professional, scientific and technical activities' (which includes services such as management consultancy and accounting). These are industries that are known to be concentrated in London.

Outside London, the largest presence of non-doms is in the university towns of Oxford and Cambridge, with non-doms making up 1.3% of the local population in Cambridge and 1.1% in Oxford West & Abingdon parliamentary constituencies. The main sources of work for these non-doms are in higher education and research, highlighting the importance of international workers in British universities and the associated 'spin-out' commercial research organisations.

Other major cities in the UK such as Birmingham and Manchester report negligible non-dom populations. There are only small numbers of non-doms present in central urban areas, despite the regeneration that these city centres have undergone in recent decades. However, they are slightly more strongly concentrated in affluent constituencies located on the fringes of the urban area. It is noteworthy that the industry with the second-highest number of non-doms within Greater Manchester is 'activities of sport clubs' (129 non-doms).

Things are a little different in Northern Ireland, Scotland, and Wales. Aberdeen South has the only significant cluster, where non-doms form 1.0% of the population. This is linked to the oil refining and petroleum extraction industries, which are disproportionately comprised of non-doms (see Table 1 in Advani et al., 2022), and highly concentrated around Aberdeen. The two dominant industries – 'extraction of crude petroleum' and 'mineral oil refining' – together account for 39% of non-doms in Aberdeen (315 non-doms in total).

Figure 8: Location of non-doms within the UK by parliamentary constituency, 2018



Notes: Non-doms as a share of the total adult population living in each parliamentary constituency. A constituency has an average electorate of about 70,000 people, although individual constituency populations can vary substantially. Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Location determined from the personal address reported on the tax return. Areas with fewer than 100 non-doms have been shaded grey to prevent identification of disclosive information.

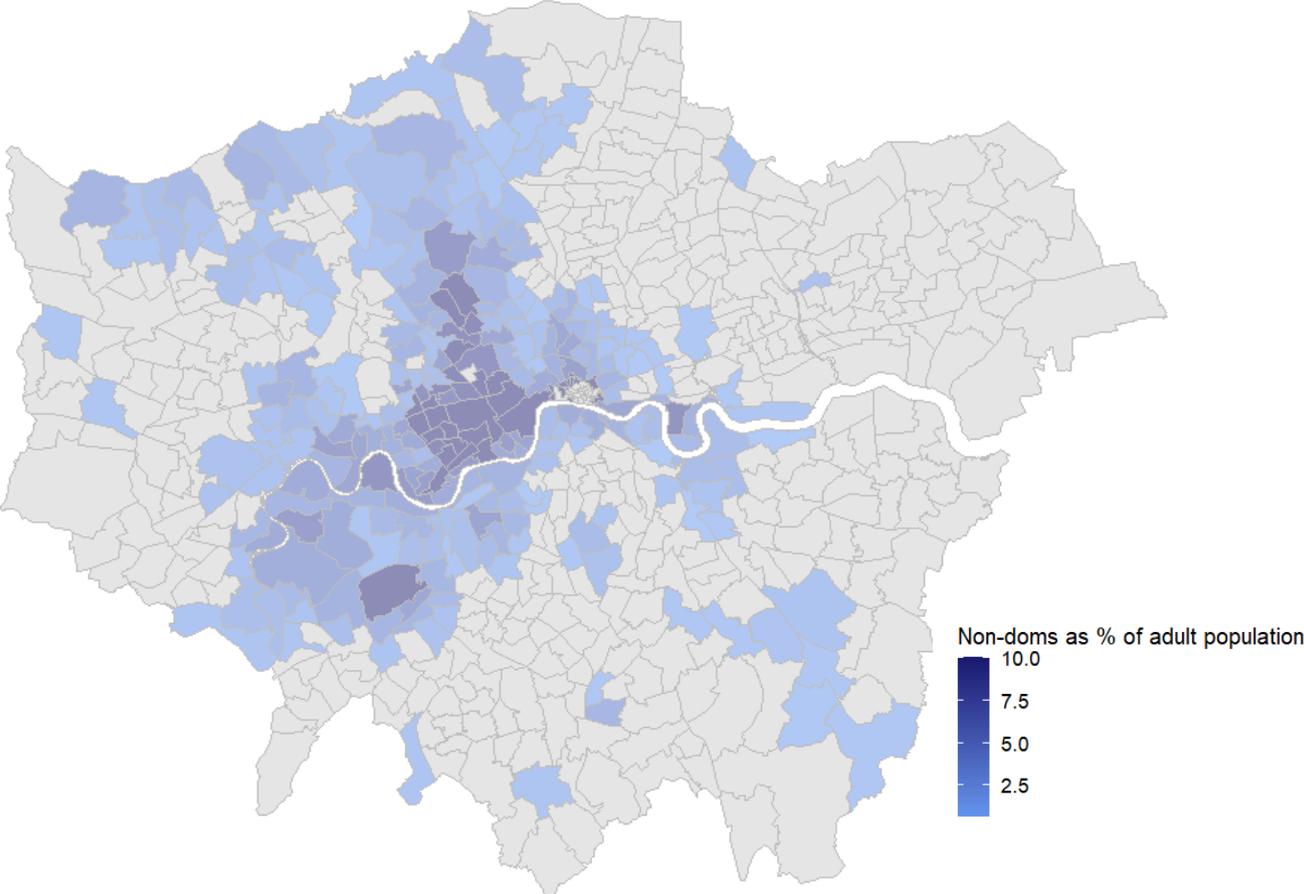
Source: Authors’ calculations based on HMRC administrative datasets; ONS Parliamentary constituency population estimates (Experimental Statistics), mid-2018 edition; ONS Open Geography portal; hex map from R parltools package by Evan Odell.

London is therefore clearly the centre of the non-dom phenomenon. Figure 9 reveals the remarkably tight clustering in very specific parts of the city. The highest concentrations are in the centre of the city: in the West End, and affluent areas along the upper sections of the Thames. There are also sizeable outposts in the City of London and Canary Wharf (London Docklands), London’s two financial hubs,¹² and enclaves in parts of North and South London. In some local areas non-doms comprise more than 20% of the local population (see [data tables](#) for Advani et al., 2022).

Both at a national level, and within London, there is a strong positive correlation between non-dom share and local house prices (see Advani et al., 2022, Figure A5).

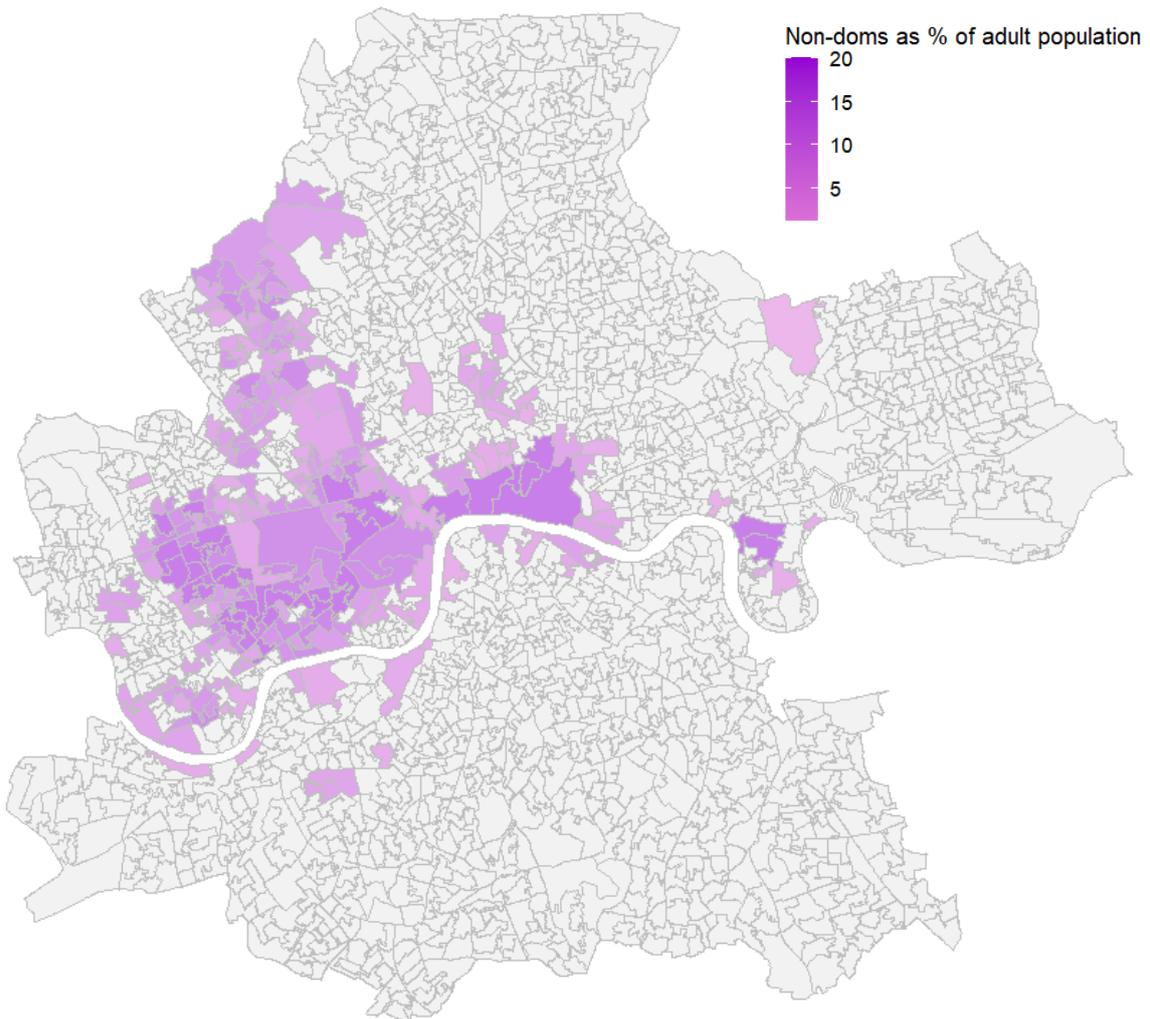
Figure 9: Location of non-doms in London, 2018

(a) Location within Greater London, by ward



¹² However, this particular finding is likely to be influenced by reporting of employer and other business addresses.

(b) Location within Central London, by Lower Layer Super Output Area



Notes: Non-doms as a share of the adult population living in each ward / Lower Layer Super Output Area (LSOA). A ward has an average electorate of about 5,500 people, although individual ward populations can vary substantially. An LSOA is designed to have a population of between 1,000 and 3,000 (mean 1,500). Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Location determined from the personal address reported on the tax return. Areas with fewer than 100 non-doms have been shaded grey to prevent identification of disclosive information.

Source: Authors' calculations based on HMRC administrative datasets; ONS ward-level population estimates (Experimental Statistics), mid-2018 edition; ONS Population Estimates for Lower Layer Super Output Areas, mid-2018 edition; ONS Open Geography portal; ONS Geography, Wards Generalised Clipped Boundaries (December 2019); LSOA Generalised Clipped Boundaries (December 2011).

Which nationalities dominate in different areas?

Figures 10 and 11 display the single most common nationality group amongst non-doms within each parliamentary constituency in the UK and each ward or very local area of London, respectively.

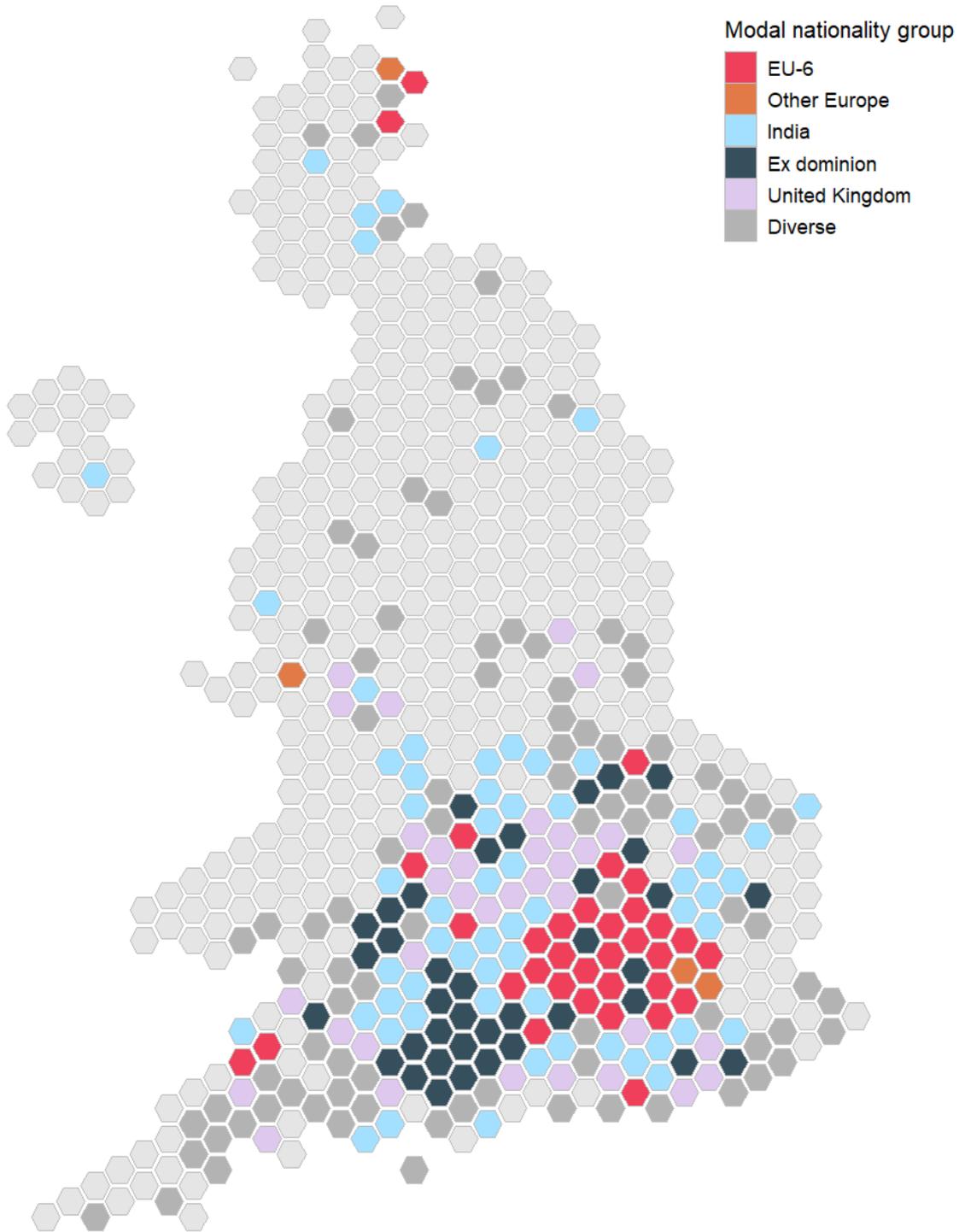
In London, the most central wards are dominated by non doms from Western Europe (the EU-6), somewhat confounding the stereotypes of 'Rich Russians', Asians, and Middle Eastern populations. Americans are the main group in parts of Islington, into Camden and Hackney, and a few areas in Westminster. Remarkably, Japan is the modal nationality in most parts of the City of London, although Japanese ties only account for 1.8% of all non-doms in 2018.

Moving south of the River Thames, non-doms from English-speaking countries (the ex-dominions Australia, Canada, Ireland, New Zealand, and South Africa) are clearly clustered around Wandsworth and into Merton and Richmond. The dominance of the ex-dominion countries within South-West London also radiates beyond London, to the commuter constituencies of Surrey and surrounding areas (see Figure 10).

In more suburban areas, we find a different profile. Non-doms with British (and no other) nationality, who were most likely born and raised in the UK before spending significant time abroad, are the most common group in the affluent areas of North London, mostly in Barnet, Brent, and Harrow. Meanwhile, Indian non-doms are also clustered in the outer boroughs of Harrow and Hillingdon, as well as Bromley in Southeast London. Again, this effect radiates outside London to surrounding constituencies.

Further analysis suggests that the location of specific nationalities within London is strongly correlated with the location of corresponding international schools. There are large groups of non-doms from France and Italy in the Borough of Kensington and Chelsea where the Lycée Français Charles de Gaulles and La Scuola Italiana a Londra are located. These patterns are also consistent with the popular image that South Kensington is something of a French quarter (close to the French Consulate and the Institut Français). In Richmond, which is home to the German School, we find more non-doms from Germany than from any other EU-6 nation. The same clustering around schools can be observed for Americans, who are the main group in and around Abbey Road where the American School is located, and Japanese who are the modal category in Hanger Hill, right next to the Japanese School in Acton.

Figure 10: Modal nationality group of non-doms by parliamentary constituency, 2018

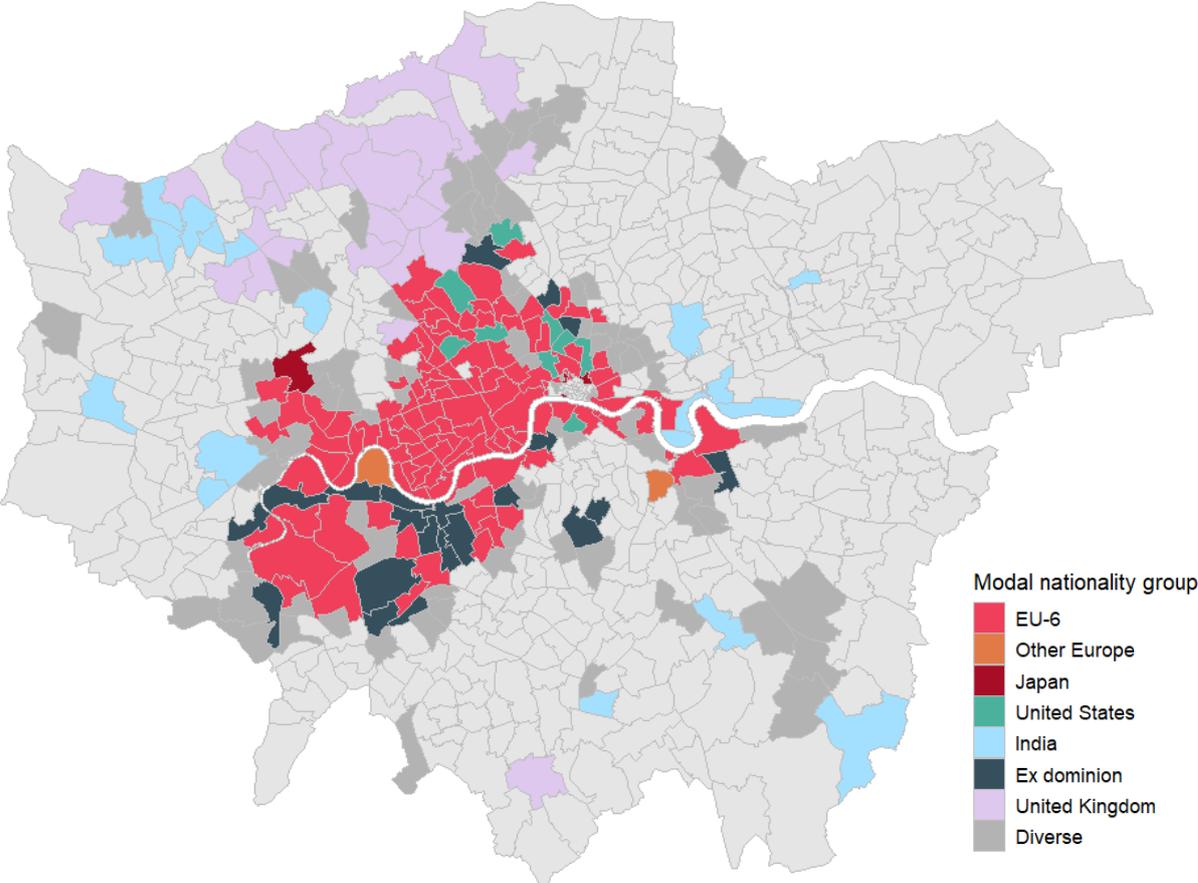


Notes: Modal nationality group among non-doms living in each parliamentary constituency. Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Nationality as reported in Migrant Worker Scan (administrative microdata on migrant workers), supplemented by information from tax form SA109. For individuals reporting both a UK and foreign nationality, we use the foreign nationality. See Appendix B for country groupings. Location determined from the personal address reported on the tax return. Areas with fewer than 100 non-doms have been shaded grey to prevent identification of disclosive information.

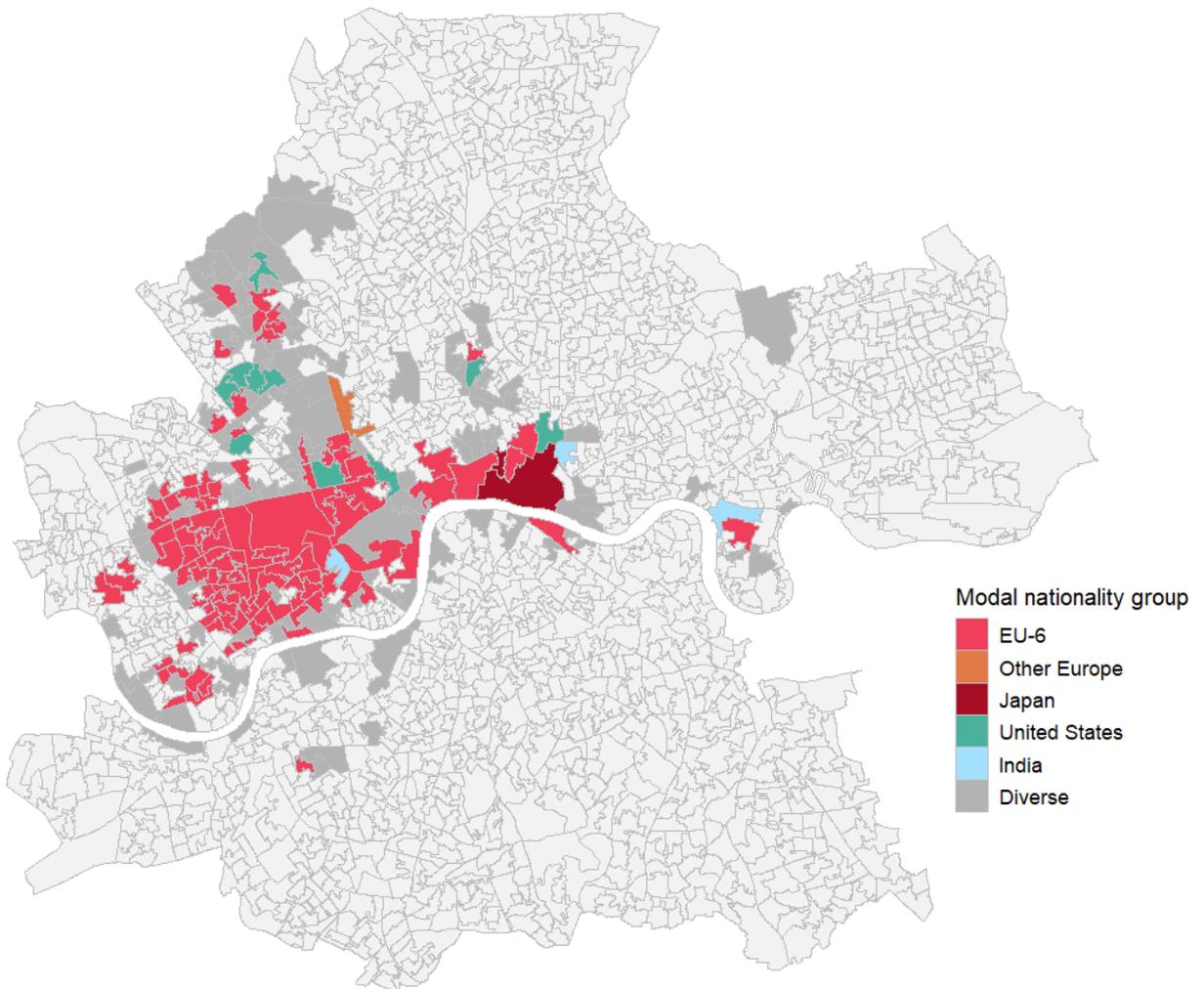
Source: Authors' calculations based on HMRC administrative datasets; ONS Open Geography portal; hex map from R parltools package by Evan Odell.

Figure 11: Modal nationality group of non-doms within London, 2018

(a) Modal nationality group within Greater London, by ward



(b) Modal nationality group within Central London, by Lower Layer Super Output Area



Notes: Modal nationality group among non-doms living in each ward / Lower Layer Super Output Area (LSOA). Non-doms are defined as individuals who are UK tax resident in the year of observation and who claimed resident non-domiciled tax status on their tax return in at least one year during the period 1997–2018. Nationality as reported in Migrant Worker Scan (administrative microdata on migrant workers), supplemented by information from tax form SA109. For individuals reporting both a UK and foreign nationality, we use the foreign nationality. See Appendix B for country groupings. Location determined from the personal address reported on the tax return. Areas with fewer than 100 non-doms have been shaded grey to prevent identification of disclosive information.

Source: Authors' calculations based on HMRC administrative datasets; ONS Open Geography portal; ONS Geography, Wards Generalised Clipped Boundaries (December 2019); LSOA Generalised Clipped Boundaries (December 2011).

Conclusion

Our study provides the first systematic look at the UK's non-dom population, using comprehensive evidence from tax records to move beyond isolated anecdotes.

We find compelling support for the public perception that non-doms are part of a global economic elite. However, whilst there is some evidence for the stereotype of the global wealthy parking themselves in the UK, this underplays the significance of those arriving from abroad to work, particularly in City jobs.

Most non-doms hail from rich countries with historic connections to the UK (the Anglosphere) or from the EU. However, we can also detect a growing number of international connections into Eastern Europe and Asia, in particular India and China. Whilst there are sufficient numbers of Russian and Middle Eastern non-doms to sustain the stereotypes, as a share of the total non-dom population this group remains relatively small.

Finally, we show an astonishing spatial concentration of non-doms in very specific areas of central London. Indeed, the non-dom phenomenon as a whole is very largely restricted to London and the South East, albeit with notable satellites centred around specific industries.

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