

Essential Insights for UK Non-Doms Planning International Relocation

Until 2025, the UK has been an attractive destination for non-UK domiciled individuals (non-doms) due to its favourable remittance basis tax regime. This regime allowed non-doms to only pay UK tax on their UK income and on foreign income and gains that were remitted to the UK, making it an appealing option for many.

However, the landscape is shifting.

By **Paul Webb**, 2nd April 2026

Where We Are Now

On 30th October 2024, Chancellor of the Exchequer, Rachel Reeves, delivered the Autumn Budget which announced several changes that impact the advantages previously enjoyed by non-doms. From 6th April 2025, the existing non-dom regime ended and the concept of domicile as a relevant connecting factor in the current tax system was replaced by a system based on tax residence.

However, since the changes were announced, the Chancellor went on to prepare an amendment to the Finance Bill after a mass exodus of millionaires from the UK. The review will make it easier for non-doms to bring money to the UK, without paying heavy taxes. These changes will be made to the Temporary Repatriation Facility, a 3-year scheme to help ex non-doms bring their assets to the UK at a discounted tax rate. There are also plans to ensure that any tax changes do not affect countries with double taxation agreements with the UK, designed to stop HNWIs from paying tax in both countries at the same time.

An Overview of the Changes

The 4-year foreign income and gains regime will come into effect for anyone who has not been resident in the UK in the previous 10 tax years. The transitional provision reducing foreign income by 50% will not be introduced.

Transitional provisions reducing the tax rates on previously unremitted income and gains will be introduced. Details on which can be [found here](#).

There will be a reform of the inheritance tax regime with changes to be made from the 6th April 2025 to include:

- A 10-year residence test, after which global assets will be subject to UK inheritance tax;
- Excluded property trusts within the UK IHT net, so that everyone who is in scope of UK IHT will have their assets subject to UK IHT.

The freeze on inheritance tax thresholds will be extended for a further two years, until 2030. This means that the first £325,000 of any estate can be inherited tax-free, rising to £500,000 if the estate includes a residence that has been passed to direct descendants, and £1 million when a tax-free allowance is passed to a surviving spouse or civil partner.

Exploring Residency Abroad

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To learn more on what to consider when exit planning in the UK, read our article: [Ceasing to be UK Tax Resident – Don't Get it Wrong!](#)