



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Lord Altrincham
House of Lords
London
SW1A 0PW

24th February 2025

Dear Sebastian,

Thank you for your letter of 28 January about the number of higher rate taxpayers leaving the UK.

The Government does not routinely collect or publish data on the total number of taxpayers becoming non-resident during each tax year. As taxpayers are not obliged to tell HMRC that they have left the UK, any attempt to collect this data would be incomplete.

Further information on the modelling of the estimated migration response to the non-dom reforms can be found in supplementary forecast information recently published by the Office of Budget Responsibility (OBR) (https://obr.uk/docs/dlm_uploads/Non-doms-supplementary-release-Jan-2025.pdf). A copy of this letter will be placed in the Library.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Spencer Livermore".

Spencer Livermore

FINANCIAL SECRETARY TO THE TREASURY