

Taxation of Foreign Domiciliaries 9th Edition 2010-2011

Review by Simon Gray (Henton & Co)

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The first thing to note about this book is its size: three volumes running to more than 2,000 pages. However, the text is generally large and very easy to read. In terms of content, the book is comprehensive and contains everything you would expect to find when dealing with the tax affairs of a non-dom. The title of the book is slightly misleading as there are numerous chapters that relate to foreign issues that would be applicable to a UK domiciled individual as well as to a non-dom. Hence those practitioners, whose client bank employs few non-doms, may on sight of the title think it is not for them, when in fact it would probably be very useful indeed.

Chapters are arranged in a cohesive manner, and the style adopted by the author is that of a commentary on technical pronouncements within the chapter topic area, ranging from the legislation to HMRC manuals and case law. Extracts from these publications are reproduced and comments given thereon. The detail in the analysis of the relevant cases is particularly impressive (as one may expect from an author who is a QC). The cross-referencing is good and there are footnotes on most pages to facilitate further study of that area if required.

Practitioners will also find the alphabetical list of cases at the front of the book useful.

In summary, this book is not one that a tax adviser would expect to read from cover to cover but as a reference tool it is invaluable. It provides expert analysis and commentary on all issues affecting both non-doms and also the foreign tax affairs of UK residents/doms.