



Welcome to Tax Points, the latest edition of our refreshed tax newsletter. Highlights in this issue include:



What does the abolition of non-dom status mean for high net worths in the UK?

In the 2024 spring Budget, Chancellor Jeremy Hunt announced that non-dom tax status would be “abolished” as of April 2025, replaced by a “modern, simpler and fairer” taxation system. **David Pickstone** and **Matthew Greene**, partners in our **Tax Litigation and Resolution** team, explain what these changes may mean for affected individuals and for HMRC.

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HMRC launches a call for evidence on the future of tax investigations and penalties

HMRC’s “call for evidence” on enquiries and assessment powers, penalties and safeguards opened on 15 February 2024 and has raised more than a few eyebrows among tax practitioners. Partner **Matthew Greene** and associate barrister **Guy Bud** examine the update in HMRC’s Tax Administration Framework Review.

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What assessment powers does HMRC have?

HMRC’s assessment powers vary depending on the tax at issue but there are common themes, as outlined by **Matthew Greene** and **Guy Bud** in an article published in the 9 February edition of Tax Journal.

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Tax Litigation Round-Up

Read our latest round-up of tax developments, including important cases and forthcoming legislation.

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If you have any questions on any of the articles in this issue, please get in touch with a member of **our team**.