

# Abolition of the Res Non Dom regime? Current Scenario and Possible Prospects

Novembre 13, 2024

Grimaldi Alliance | Corso Europa, 12, 20122 - Milan

Starting from **April 6, 2025**, the **United Kingdom may abolish the tax regime for non-domiciled residents** (Res Non Dom), replacing it with a new 4-year special regime. From the fifth year onwards, all residents could be subject to ordinary taxation on global income, prompting many taxpayers to consider relocating to countries with more favorable tax regimes.

During the meeting, we will analyze the potential changes of the reform, the relocation opportunities for High Net Worth Individuals (HNWI) to Switzerland and Italy, which offer similar flat-tax regimes, and the latest updates based on the UK Government's stance.

## Agenda

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|----------------------|---|
| <b>16:30 - 17:00</b> | Welcome and workshop presentation   |
| <b>17:00 - 17:20</b> | Abolition of the Res Non Dom Regime in Light of Recent Positions Taken by the UK Government |
| <b>17:20 - 17:40</b> | The Alternative Expenditure-Based Taxation Regime in Switzerland                            |
| <b>17:40 - 18:10</b> | The New Resident Regime under Article 24-bis of the Italian Income Tax Code (TUIR)          |
| <b>18:10 - 18:30</b> | Round Table   |
| <b>18:30</b>         | Light cocktail  |

## Speakers

- **Arianna Bonaldo**, GA Switzerland - Stelva Group
- **Vincenzo Borelli**, GA United Kingdom
- **Carlo Cugnasca**, GA Italy

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