



Survey results 26 January 2010

1 How much more likely is it that you/your client will move abroad in the next 12 months, than in the last 12 months?

Very likely 23%
Somewhat likely 52%
Undecided 9%
Fairly unlikely 12%
Highly unlikely 4%

2 Would this be different if there were a change of UK Government in 2010?

Yes 29% No 68% N/A 3%

3 How significant a factor are the following when considering a move.

Average rate: 1 (very significant) - 5 (not significant)

| | | |
|---|-----|-----|
| Personal Tax rates | ... | 2 |
| Certainty of government future intentions | ... | 3 |
| Bank payroll tax | ... | 3 |
| Changes to the non-dom regime | ... | 2.5 |
| Lifestyle | ... | 3.5 |

4. What is the most popular destination for you/your client to go to?

| | |
|--------------------|--------------|
| Switzerland 73 | Monaco 12 |
| Channel Islands 16 | France 9 |
| UAE 9 | Hong Kong 13 |
| Singapore 11 | Caribbean 4 |
| USA 15 | Italy 6 |

5. Would you/your client take their business or just their family?

Business 6% Family 23% Both 68%

6. Based on your experience, do you feel that the UK is attracting less non-doms than pre-April 2008?

Yes 82% No 15% N/A 3%

7. If you/your client plan on staying in the UK, which of the following strategies are you using, or considering, to mitigate the tax burden?

Turning income into gains 70%

Structures including offshore bonds 56%

Offshore pensions 30%

Early retirement 7%

Other: paying more tax; insurance products; protected cell companies; roll-up

8. What are the key topics for you/your client in 2010/11 (tick all that apply)

Revenue attitudes to innovative tax planning 76%

50% income tax 82%

Bank payroll tax 14%

Inheritance Tax Planning 49%

The Future of offshore structures 76%

Other: Changes to CGT rate; lifestyle in UK; profit extraction from business