

Declaration of residence outside Ireland

Notes to help you

Each policyholder must read the definitions below and complete the declaration. If there are more than two, please photocopy each page and complete it.

Important: Irish "Exit" Tax may be applied to your bond or plan (for example on payments from the bond/plan) if this declaration is not completed.

This form may be subject to inspection by the Irish Revenue Commissioners. It is an offence under Irish Law to make a false declaration. This declaration must be signed by policyholders and trustees who are neither resident nor ordinarily resident in Ireland or by personal representatives signing on behalf of deceased persons. Where the policyholder is a company, the declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the policyholder. A copy of the power of attorney should be enclosed with this declaration.

Residence definition – company

A company which has its central management and control in Ireland (the State) is resident in the State irrespective of where it is incorporated. A company which does not have its central management and control in Ireland but which is incorporated in the State is resident in the State except where:

- › the company or a related company carries on a trade in the State, and either the company is ultimately controlled by persons resident in EU Member States or resident in countries with which the Republic of Ireland has a double taxation treaty, or the company or a related company are quoted companies on a recognised Stock Exchange in the EU or in a tax treaty country, or
- › the company is regarded as not resident in the State under a double taxation treaty between the Republic of Ireland and another country.

It should be noted that the determination of a company's residence for tax purposes can be complex in certain cases and declarants are referred to the specific legislative provisions which are contained in section 23A Taxes Consolidation Act, 1997.

Bond/plan number

Residence definition – individual

An individual will be regarded as being resident in Ireland for a tax year if s/he either:

- › spends 183 days or more in the State in that tax year, or
- › has a combined presence of 280 days in the State, taking into account the number of days spent in the State in that tax year together with the number of days spent in the State in the preceding year.

Presence in a tax year by an individual of not more than 30 days in the State will not be reckoned for the purpose of applying the two-year test. Presence in the State for a day means the personal presence of an individual:

- › at the end of the day (midnight) for tax years 2008 and earlier, and
- › at any time during that day for tax year 2009 onwards.

Ordinary residence definition – individual

The term "ordinary residence" as distinct from "residence" relates to a person's normal pattern of life and denotes residence in a place with some degree of continuity. An individual who has been resident in the State for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year.

An individual who has been ordinarily resident in the State ceases to be ordinarily resident at the end of the third consecutive tax year in which s/he is not resident. Thus, an individual who is resident and ordinarily resident in the State in 2008 and departs from the State in that year will remain ordinarily resident up to the end of the tax year 2011.

