

Split year residence. FA94 s153 822.—(1) For the purposes of a charge to tax on any income, profits or gains from an employment, where during a year of assessment (in this section referred to as “the relevant year”)—

(a)(i) an individual who has not been resident in the State for the preceding year of assessment satisfies an authorised officer that the individual is in the State—

(I) with the intention, and

(II) in such circumstances,

that the individual will be resident in the State for the following year of assessment, or

(ii) an individual who is resident in the State satisfies an authorised officer that the individual is leaving the State, other than for a temporary purpose—

(I) with the intention, and

(II) in such circumstances,

that the individual will not be resident in the State for the following year of assessment,

and

(b) the individual would but for this section be resident in the State for the relevant year,

subsection (2) shall apply in relation to the individual.

(2) (a) An individual to whom paragraphs (a)(i) and (b) of subsection (1) apply shall be deemed to be resident in the State for the relevant year only from the date of his or her arrival in the State.

(b) An individual to whom paragraphs (a)(ii) and (b) of subsection (1) apply shall be deemed to be resident in the State for the relevant year only up to and including the date of his or her leaving the State.

(3) Where by virtue of this section an individual is resident in the State for part of a year of assessment, the Acts shall apply as if—

(a) income arising during that part of the year or, in a case to which section 71 (3) applies, amounts received in the State during that part of the year were income arising or amounts received for a year of assessment in which the individual is resident in the State, and

(b) income arising or, as the case may be, amounts received in the remaining part of the year were

income arising or amounts received in a year of assessment in which the individual is not resident in the State.