

Application of sections 17 and 18 (1) and Chapter 1 of Part 3. FA94 s152; FA95 s169(1) 821.—(1) Where an individual is not resident but is ordinarily resident in the State, sections 17 and 18(1) and Chapter 1 of Part 3 shall apply as if the individual were resident in the State; but this section shall not apply in respect of—

(a) the income of an individual derived from one or more of the following—

(i) a trade or profession, no part of which is carried on in the State, and

(ii) an office or employment, all the duties of which are performed outside the State, and

(b) other income of an individual which in any year of assessment does not exceed £3,000.

(2) In determining for the purposes of subsection (1) whether the duties of an office or employment are performed outside the State, any duties performed in the State, the performance of which is merely incidental to the performance of the duties of the office or employment outside the State, shall be treated as having been performed outside the State.