

## PART 45 Charging and Assessing of Non-Residents

### CHAPTER 1 Income tax and corporation tax

Restrictions on certain reliefs. ITA67 s153; FA74 s6(2) and Sch 1 Pt I par1(vii) (d); FA94 s155; FA96 s132(1) and Sch5 Ptl par1(7) 1032.—(1) Except where otherwise provided by this section, an individual not resident in the State shall not be entitled to any of the allowances, deductions, reliefs or reductions under the provisions specified in the Table to section 458.

(2) Where an individual not resident in the State proves to the satisfaction of the Revenue Commissioners that he or she—

(a) is a citizen of Ireland,

(b) is resident outside the State for the sake or on account of his or her health or the health of a member of his or her family resident with him or her or because of some physical infirmity or disease in himself or herself or any such member of his or her family, and that previous to such residence outside the State he or she was resident in the State,

(c) is a citizen, subject or national of another Member State of the European Communities or of a country of which the citizens, subjects or nationals are for the time being exempted by an order under section 10 of the Aliens Act, 1935, from any provision of, or of an aliens order under, that Act, or

(d) is a person to whom one of the paragraphs (a) to (e) of the proviso to section 24 of the Finance Act, 1920, applied in respect of the year ending on the 5th day of April, 1935, or any previous year of assessment,

then, subsection (1) shall not apply to that individual, but the amount of any allowance, deduction or other benefit mentioned in that subsection shall, in the case of that individual, be reduced to an amount which bears the same proportion to the total amount of that allowance, deduction or other benefit as the portion of his or her income subject to Irish income tax bears to his or her total income from all sources (including income not subject to Irish income tax).

(3) Notwithstanding subsection (2), where an individual not resident in the State proves to the satisfaction of the Revenue Commissioners that the individual is a resident of another Member State of the European Communities and that the proportion which the portion of the individual's income subject to Irish income tax bears to the individual's total income from all sources (including income not subject to Irish income tax) is 75 per cent or greater, subsection (1) or, as the case may be, subsection (2) shall not apply to that individual and he or she shall be entitled to the allowance, deduction or other benefit mentioned in subsection (1).