

Ordinary residence. FA94 s151 820.—(1) For the purposes of the Acts, an individual shall be ordinarily resident in the State for a year of assessment if the individual has been resident in the State for each of the 3 years of assessment preceding that year.

(2) An individual ordinarily resident in the State shall not for the purposes of the Acts cease to be ordinarily resident in the State for a year of assessment unless the individual has not been resident in the State in each of the 3 years of assessment preceding that year.