

PART 34 Provisions Relating to the Residence of Individuals

Interpretation). FA94 s149 818.—In this Part other than in section 825—

“the Acts” means—

(a) the Tax Acts,

(b) the Capital Gains Tax Acts, and

(c) the Capital Acquisitions Tax Act, 1976 , and the enactments amending or extending that Act,

and any instruments made thereunder;

“authorised officer” means an officer of the Revenue Commissioners authorised by them in writing for the purposes of this Part;

“present in the State”, in relation to an individual, means the personal presence of the individual in the State;

“tax” means any tax payable in accordance with any provision of the Acts.