

Residence. FA94 s150 819.—(1) For the purposes of the Acts, an individual shall be resident in the State for a year of assessment if the individual is present in the State—

(a) at any one time or several times in the year of assessment for a period in the whole amounting to 183 days or more, or

(b) at any one time or several times—

(i) in the year of assessment, and

(ii) in the preceding year of assessment,

for a period (being a period comprising in the aggregate the number of days on which the individual is present in the State in the year of assessment and the number of days on which the individual was present in the State in the preceding year of assessment) in the aggregate amounting to 280 days or more.

(2) Notwithstanding subsection (1)(b), where for a year of assessment an individual is present in the State at any one time or several times for a period in the aggregate amounting to not more than 30 days—

(a) the individual shall not be resident in the State for the year of assessment, and

(b) no account shall be taken of the period for the purposes of the aggregate mentioned in subsection (1)(b).

(3) (a) Notwithstanding subsections (1) and, (2), an individual—

(i) who is not resident in the State for a year of assessment, and

(ii) to whom paragraph (b) applies,

may at any time elect to be treated as resident in the State for that year and, where an individual so elects, the individual shall for the purposes of the Acts be deemed to be resident in the State for that year.

(b) This paragraph shall apply to an individual who 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.

(4) For the purposes of this section, an individual shall be deemed to be present in the State for a day if the individual is present in the State at the end of the day.