

Provisions for determining whether director resident in State

141. (1) So far as it is the person's residence in the State that falls to be determined for the purposes of those sections, for the purposes of sections 137 and 139 a person is resident in the State at a particular time (the "relevant time") if—

(a) he or she is present in the State at—

(i) any one time or several times in the period of 12 months preceding the relevant time (the "immediate 12 month period") for a period in the aggregate amounting to 183 days or more; or

(ii) any one time or several times—

(I) in the immediate 12 month period; and

(II) in the period of 12 months preceding the immediate 12 month period (the "previous 12 month period"),

for a period (being a period comprising in the aggregate the number of days on which the person is present in the State in the immediate 12 month period and the number of days on which the person was present in the State in the previous 12 month period) in the aggregate amounting to 280 days or more; or

(b) that time is in a year of assessment) in respect of which the person has made an election under section 819(3) of that Act.

(2) Notwithstanding subsection (1)(a)(ii), where in the immediate 12 month period concerned a person 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 person shall not be resident in the State, for the purposes of section 137 or 139, at the relevant time concerned; and

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

(3) For the purposes of subsections (1) and (2)—

(a) references in this section to a person's being present in the State are references to the person's being personally present in the State; and

(b) a person shall be deemed to be present in the State for a day if the person is present in the State at any time during that day.