

# DECLARATION OF RESIDENCE

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## OUTSIDE THE REPUBLIC OF IRELAND



HANSARD

**Policy Number:** \_\_\_\_\_

Policyholders resident outside Ireland are required by the Irish Revenue Commissioners to make the following Declaration, which is in a format authorised by them, in order to receive payments without deduction of Irish tax.

I/We\* declare that

I/We\* have read the explanation of the terms detailed in the note entitled "Residence Definitions" overleaf.

I am/We are/The company is\* the policyholder in respect of which this Declaration is being made

I am/We are/The company is\* not resident or ordinarily resident in the Republic of Ireland.

*If you are making this Declaration whilst in the process of setting up your policy, setting up a series of regular withdrawals or making a first partial encashment:*

I/We/The company\* hereby undertake to inform Hansard Europe Limited of any change in my/our/the company's country of residence during the life of the policy.

\* Delete as appropriate

Full Name of Policyholder: \_\_\_\_\_

Principal place of residence/  
address of Policyholder: \_\_\_\_\_

Signature of Policyholder or Authorised Signatory: \_\_\_\_\_ Date:

Day	Month	Year
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Capacity in which declaration is made: \_\_\_\_\_  
(e.g. Individual Policyholder, Director, Company Secretary)

Joint Policyholder(s)

Full Names: \_\_\_\_\_

Principal place(s) of residence/  
address(es): \_\_\_\_\_

Signature(s) of Joint Policyholder(s): \_\_\_\_\_ Date:

Day	Month	Year
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\_\_\_\_\_ Date:

Day	Month	Year
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Capacity in which declaration is made: \_\_\_\_\_  
(e.g. Individual Policyholder, Director, Company Secretary)

Notes:

1. This form may be subject to inspection by the Irish Revenue Commissioners. It is an offence under Irish Law to make a false declaration.
2. This declaration must be signed by policyholders who are neither resident nor ordinarily resident in the Republic of Ireland or by personal representatives signing on behalf of deceased persons. Where the policyholder is a company, the declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the policyholder. A copy of the power of attorney should be furnished with this declaration

**Residence Definitions (for residence in the Republic of Ireland) are given overleaf.**

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## Residence Definitions (For Residence in the Republic of Ireland)

### **Residence – Individual**

An individual will be regarded as being resident in the Republic of Ireland (the State) for a tax year if she/he:

- spends 183 days or more in the State in that tax year; or (135 days for the “short tax year” 6 April 2001 to 31 December 2001)
- has a combined presence of 280 days in the State, taking into account the number of days spent in the State in that tax year together with the number of days spent in the State in the preceding year. (280 days is reduced to 244 days in respect of the combined tax years commencing on 6 April 2000 and 6 April 2001, and 6 April 2001 and 1 January 2002).

Presence in a tax year by an individual of not more than 30 days (22 days for the “short tax year” 6 April 2001 to 31 December 2001) in the State will not be reckoned for the purpose of applying the two year test. Presence in the State for a day means the personal presence of an individual at the end of the day (midnight).

### **Ordinary Residence – Individual**

The term “ordinary residence”, as distinct from “residence”, relates to a person’s normal pattern of life and denotes residence in a place with some degree of continuity.

An individual who has been resident in the State for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth tax year.

For example, an individual who is resident in the State for the tax years:

6 April 2000 to 5 April 2001,

6 April 2001 to 31 December 2001 and

1 January 2002 to 31 December 2002,

will become ordinarily resident with effect from January 2003.

An individual who has been ordinarily resident in the State ceases to be ordinarily resident at the end of the third consecutive tax year in which she/he is not resident. Thus, an individual who is resident and ordinarily resident in the State in 2000/2001 and departs from the State in that year **will remain** ordinarily resident up to the end of the tax year 1 January 2003 to 31 December 2003.

### **Residence – Company**

A company which has its central management and control in the Republic of Ireland (the State) is resident in the State irrespective of where it is incorporated. A company which does not have its central management and control in the Republic of Ireland but which is incorporated in the State is resident in the State except where:

- the company or a related company carries on a trade in the State, and either the company is ultimately controlled by persons resident in EU Member States or, in countries with which the Republic or Ireland has a double taxation treaty, or the company or a related company are quoted companies on a recognised Stock Exchange in the EU or in a taxation treaty country, or
- the company is regarded as not resident in the State under a double taxation treaty between the Republic of Ireland and another country.

It should be noted that the determination of a company’s residence for tax purposes can be complex in certain cases and declarants are referred to the specific legislative provisions which are contained in section 23A Taxes Consolidation Act 1997.