

Appendix 4(ii) — An individual who becomes non-resident/non-ordinarily resident subsequent to the inception of a life policy

Declaration for the purposes of Section 730D(2) Taxes Consolidation Act 1997

Before completing this declaration, please consult the notes overleaf in relation to residence and ordinary residence

Name of policyholder: _____

Address of policyholder: _____

Name of life policy and policy number: _____
(in respect of which this declaration is being made)

Name of life assurance company: _____
(to whom declaration is being made)

- I declare that I am entitled to the life policy benefits in respect of which this declaration is made.
- I also declare that at the time this declaration is made, I am neither resident nor ordinarily resident in the State.
- I undertake that if I become resident in the State, I will, by written notice, bring this fact to the attention of the life assurance company.

Authorised signatory: _____ **(declarant)**

Title (Mr / Ms Etc.): _____

Capacity in which declaration is made (see note 1 below): _____

Date: ____ / ____ / ____

Important Notes

1. This declaration must be signed by the person who is entitled to the policy benefits. It may also be signed by a person who holds power of attorney from the declarant. A copy of the power of attorney should be furnished in support of this declaration.
2. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

Residence – Individual

An individual will be regarded as being **resident** in Ireland for a tax year if s/he:

- spends **183** days or more in the State in that tax year;
or
- 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.

Presence in a tax year by an individual of not more than **30** days in the State will not be reckoned for the purpose of applying the two-year test. Up to 31 December 2008, presence in the State for a day means the personal presence of an individual at the end of the day (midnight). **From 1 January 2009, presence in the State for a day means the personal presence of an individual at any time during the day.**

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.

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 s/he is not resident. Thus, an individual who is resident and ordinarily resident in the State in 2004 and departs from the State in that year will remain ordinarily resident up to the end of the tax year in 2007.