

Individuals from abroad teaching or researching in the State during a period of temporary residence

Part 07-01-16

Document last reviewed January 2026

Many Double Taxation Agreements (DTAs) contain an article which provides that an individual from a Contracting State who receives remuneration for teaching, during a period of temporary residence at a university, college or similar establishment in the other Contracting State is exempt from tax in that other State in respect of such remuneration. A number of agreements extend the scope of the exemption to cover remuneration received for undertaking advanced study or research at a recognised research institute.

Some treaties specify that a 'period of temporary residence' is a period not exceeding 2 years while others limit the exemption to two years, regardless of the duration of the stay.

A "college or similar establishment" generally means a third level institution. However, some treaties use wording such as 'school' or 'educational institution'. In such cases, the exemption could extend to primary or secondary schools.

In order to determine whether or not an individual is entitled to this exemption, it is necessary to establish that there is, in fact, a Double Taxation Agreement between Ireland and the home country of the visiting teacher/student. It is then necessary to check:

- ✓ the relevant Article in the Double Taxation Agreement;
- ✓ the level of college or education covered by the Agreement; and
- ✓ any provisions in relation to "period of temporary residence".

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