

## Split year residence

### Part 34-00-11

This document should be read in conjunction with section 822 of the Taxes Consolidation Act 1997

Document created February 2025

---

---

---

**Table of Contents**

1	Background .....	3
2	Outline of split year treatment .....	4
2.1	Residence deeming measure.....	4
2.2	Benefits of SYT.....	4
3	Qualifying conditions.....	6
4	The Finance Act 1994 scheme (in-year claims) .....	7
4.1	Qualifying conditions.....	7
4.2	How can an intention to be resident or non-resident be demonstrated? .....	8
4.3	Exceptional cases.....	8
4.4	Unforeseen circumstances .....	9
4.5	Procedure for claiming split year treatment .....	9
5	The Finance Act 2024 scheme (out-of-year claims) .....	10
5.1	Outline of Finance Act 2024 amendment.....	10
5.2	Qualifying conditions.....	11
5.2.1	Year of arrival cases .....	11
5.2.2	Year of departure cases .....	11
6	Other issues.....	12
6.1	Year of arrival/departure – exercise of employment duties in the State during the period of deemed non-residence .....	12
6.2	Return visits to the State .....	12
	Appendix I - Examples .....	13
	Appendix II- Summary of conditions .....	18

## 1 Background

Split year residence (also known as “split year treatment” (SYT)) was introduced by Finance Act 1994 and the legislative provisions are included in section 822 of the Taxes Consolidation Act 1997 (TCA 1997). It is a residence “deeming” measure with respect to the charging to tax of employment income in the year of an individual’s arrival to or departure from the State.

For qualifying individuals, the scheme provides for the “splitting” of the year of arrival/departure into periods of deemed residence and non-residence, which has implications for the charging to tax of their employment income for this year. In summary, qualifying individuals are deemed to be resident only for the part of the year after arrival or prior to their departure from the State. The employment income which arises in this period of deemed residence is chargeable to Irish tax. The remaining part of the year (the periods spent outside Ireland) is treated as a period of non-residence with respect to the charging of employment income to tax and as such, an Irish tax charge will not arise on employment income unless duties are performed in the State in this period.

SYT applies to employment income only and it does not extend to other forms of income, for example, income arising from an office (including arising from acting as a director of an Irish private company).

## 2 Outline of split year treatment

### 2.1 Residence deeming measure

SYT is a residence “deeming” measure with respect to the charging to tax of employment income in the year of an individual’s arrival to or departure from the State. In summary, the individual is deemed to be resident only from their date of arrival to the State (arrival cases) or from their date of departure from the State (departure cases). The remaining part of the year (the periods spent outside Ireland) is treated as a period of non-residence with respect to the charging of employment income to tax.

In the case of an individual who arrives in the State and who qualifies for SYT, the individual is chargeable to tax on their full employment income for the year, with the exception of their pre-arrival employment income. Please see [example 1](#) and [2](#) in Appendix I.

In the case of an individual who leaves the State and who qualifies for SYT, the individual is chargeable to tax on their full employment income for the year, with the exception of post-departure employment income. Please see [example 3](#) in Appendix I.

It should be noted that SYT does not have any impact on an individual’s actual tax residence position for their year of arrival or departure and the resulting liability to tax of their other forms of income or gains for this year. For further guidance, please refer to [Tax and Duty Manual Part 34-00-01- Provisions Relating to Residence of Individuals](#).

If SYT is not available for the year of arrival or departure, the full annual employment income of the individual (Irish and foreign-sourced) is chargeable to Irish income tax, subject to relief from double taxation under the terms of a double taxation agreement (DTA), if available.

### 2.2 Benefits of SYT

As the pre-arrival or post-departure employment income of qualifying individuals derived from the exercise of employment duties outside the State is removed from the charge to Irish tax, this will result in the following benefits to individuals who arrive in or leave the State part-way through a tax year:

- Under SYT, the individual is chargeable to tax only on employment income referable to the time spent working in Ireland. However, as a resident individual they will be in a position to claim full annual tax credits and standard rate bands for that year as appropriate to their circumstances. SYT

may reduce the level of income tax and USC payable by the individual on their employment income for their year of arrival or departure.

- As a domestic tax provision which exempts pre-arrival or post-departure employment income from Irish tax, SYT ensures that the individual does not have to include the foreign employment income on his/her Income Tax Return for the year of arrival/departure.

### 3 Qualifying conditions

To qualify for SYT for the year of arrival/departure, the following conditions apply:

- the individual must be resident in the State for the year of arrival/departure, and
- the individual must choose to claim SYT under section 822 under either the Finance Act 1994 scheme, or the Finance Act 2024 scheme.

With respect to the first condition, to qualify for SYT, the individual must be resident in the State for the year of arrival/departure in accordance with the statutory residence tests in section 819 TCA 1997. For further guidance, please refer to [Tax and Duty Manual Part 34-00-01- Provisions Relating to Residence of Individuals](#).

With respect to the second condition, the original Finance Act 1994 requirements were amended by Finance Act 2024, with these amendments taking effect from 1 January 2025. Detailed guidance is provided in paragraph 4 (the Finance Act 1994 scheme) and paragraph 5 (the Finance Act 2024 scheme), while the relevant conditions are summarised in Appendix II.

## 4 The Finance Act 1994 scheme (in-year claims)

### 4.1 Qualifying conditions

The following conditions apply:

- **Arrival cases**

The individual must satisfy an authorised officer of the Revenue Commissioners during the year of arrival that he/she has arrived in the State with the intention of being resident for the year following their arrival and was not resident in the State for the year prior to arrival.

- **Departure cases**

The individual must satisfy an authorised officer of the Revenue Commissioners during the year of departure that he/she has left the State with the intention of being non-resident in the year following departure. An intended absence from the State for a continuous period of 15 months will generally ensure that this test is satisfied. Additionally, the absence from the State must be for a purpose other than a temporary purpose.

The requirement to satisfy an authorised officer that these conditions will be satisfied must be done by the individual during the actual year of arrival or departure (in-year requirement).

In cases where an authorised officer is satisfied that these residence intentions will be met, then SYT may be allowed immediately. For example, in the case of an individual leaving the State during the year (and becoming tax resident elsewhere) to carry out the duties of an Irish employment wholly outside the State, a PAYE Exclusion Order may be issued to the individual's employer to allow the individual to be paid without deduction of PAYE. For further guidance, please refer to paragraph 5.3 of [Tax and Duty Manual Part 42-04-01 – PAYE Exclusion Orders](#).

Alternatively, following confirmation from Revenue that SYT applies, the individual may avail of SYT by filing their Income Tax Return for the year of arrival/departure on that basis, i.e., by excluding their pre-arrival or post-departure employment income from the return. If an individual did not comply with the in-year requirement to satisfy an authorised officer that he/she would meet the relevant conditions, the individual is unable to avail of SYT in the Income Tax Return. In such cases, relief from double taxation, if it arises, may be available to the individual under the terms of a relevant DTA.

## 4.2 How can an intention to be resident or non-resident be demonstrated?

While it is not possible to provide a definitive list of circumstances in which the intention to be resident or non-resident can be demonstrated if required, this may include:

- A copy of an employment contract showing that the individual has moved here to take up employment or is leaving the State to take up employment abroad,
- An assignment letter relating to a period of work in the State or abroad,
- Details of accommodation arrangements while working the State or abroad.

## 4.3 Exceptional cases

Where, exceptionally, an individual, during a year of departure/arrival to/from the State, is unable to satisfy the authorised officer that the split year requirements will be satisfied, the matter may be reviewed at a later date. This situation would arise where, for example, an individual is planning to leave the State to take up employment abroad but is unable to demonstrate to the authorised officer that they will be leaving the State for a sufficient period of time to become non-resident for the year after departure. In such cases, if it turns out that the individual does satisfy the residence requirements for SYT, then it should be allowed if their Income Tax Return is prepared on this basis. Please see [example 4](#) in Appendix I. This only applies where the individual received confirmation from Revenue that SYT applies for the year of departure/arrival.

Accordingly, when refusing SYT in a case, the taxpayer will be advised that he or she may re-apply for the treatment after the end of the tax year following the year of arrival or departure and that the application will be reconsidered at that stage. However, this review procedure should not be used as grounds for deferring decisions on claims to SYT. If, on the basis of the taxpayer's statements and documentary evidence provided, the requirements for SYT are satisfied and there is no reason to doubt the reliability of the evidence, the claim may be allowed at that time.

However, for individuals who depart the State on or after 1 January 2025, other than for a temporary purpose, it is envisaged that taxpayers who have been refused SYT in their year of departure will make a claim for the relief in their Income Tax Return after the end of that year rather than re-apply at a later date. Please refer to [paragraph 5](#) of the Finance Act 2024 scheme for further information on the changes to SYT for individuals who arrive in or depart the State on or after 1 January 2025.



#### 4.4 Unforeseen circumstances

If, due to unforeseen circumstances, a genuine intention to satisfy residence requirements in the State for the following tax year was not subsequently fulfilled, the authorised officer's original decision to grant SYT in the year of arrival or departure should not be changed. Examples of such unforeseen circumstances include a serious illness or termination of employment which was unforeseen at the time of arrival or departure. The original decision will remain valid since, at the time it was made, the SYT requirements with regard to year of arrival or departure were satisfied.

Please see [Example 5](#) in Appendix I.

#### 4.5 Procedure for claiming split year treatment

An in-year claim for SYT may be made via '[myAccount](#)'. When making the claim, the individual must confirm:

- their date of arrival/departure, and
- the intended duration of time for which they will be present/or absent from the State, as appropriate.

The individual should state that he/she is claiming split year treatment for the year of arrival/departure and provide relevant documentation in support of the claim.

## 5 The Finance Act 2024 scheme (out-of-year claims)

### 5.1 Outline of Finance Act 2024 amendment

Finance Act 2024 amended section 822 to provide that individuals can self-assess their eligibility for split year residence and claim the relief in their Income Tax Return for the relevant year. As such, the requirement to satisfy an authorised officer during their year of arrival in or departure from the State is not required, except for cases where an individual seeks to avail of the benefit of SYT during that year, for example, PAYE Exclusion Order cases.

The amendment applies from 1 January 2026, meaning the treatment will first apply to employees who arrive in or depart from the State with effect from 1 January 2025. For example, if an employee arrives in or departs the State on 1 March 2025, he or she would claim SYT in their 2025 Income Tax Return, which would be filed in 2026.

In practice, the following scheme will apply:

- **Arrival cases**

The employee will be able to avail of SYT for the year of arrival if they are resident in the State for the following tax year. The treatment may be sought for the year of arrival when the employee submits an Income Tax Return for that year in the following tax year, at which point the employee will need to satisfy themselves that they are resident in the State for the following tax year in accordance with the statutory residence tests (per section 819 TCA 1997).

Please see [example 7](#) in Appendix I.

- **Departure cases**

The employee will be able to avail of SYT for the year of departure if they are not resident in the State for the following tax year. The treatment will be sought for the year of departure when the employee submits an Income Tax Return for that year in the following tax year, at which point the employee will need to satisfy themselves that they are not resident in the State for the following tax year, in accordance with the statutory residence tests (per section 819 TCA 1997).

Please see [example 8](#) in Appendix I.

The legislative changes in this regard operate by the individual in the year of assessment after arrival / departure looking back to see if they have satisfied the relevant residence-based criteria.

For further guidance on the statutory residence tests, please refer to [Tax and Duty Manual Part 34-00-01- Provisions Relating to Residence of Individuals](#).

## 5.2 Qualifying conditions

### 5.2.1 Year of arrival cases

SYT will apply to the pre-arrival employment income of individuals who arrive in the State on or after 1 January 2025. For example, assuming an arrival date of 1 March 2025, SYT will apply provided he or she:

- (i) is resident for the “current year” (the year after arrival, i.e., 2026); and
- (ii) was resident for the year of arrival (the “previous year”, i.e., 2025) and
- (iii) was not resident for the year of assessment preceding the year of arrival, i.e., 2024.

### 5.2.2 Year of departure cases

SYT will apply to the post-departure employment income of individuals who leave the State on or after 1 January 2025. For example, assuming a departure date of 1 November 2025, SYT will apply provided he or she:

- (i) is not resident for the “current year” (the year after departure, i.e., 2026);  
and
- (ii) was resident for the “previous year” (the year of departure, i.e., 2025) and left the State in that year otherwise than for a temporary purpose.

## 6 Other issues

### 6.1 Year of arrival/departure – exercise of employment duties in the State during the period of deemed non-residence

If an individual performs work in the State during the part of the year of arrival/departure where they are deemed to be non-resident, then an Irish tax charge may arise on the employment income which is attributable to the work performed in the State.

In cases where the employment income is taxable on the remittance basis, any remittances of employment income made in the part of the year for which the individual is treated as non-resident, are not taxable, unless the employment was exercised in the State during that period.

### 6.2 Return visits to the State

Return visits to the State for holidays will not affect the application of split year treatment, provided all the other conditions of section 822 TCA 1997 are satisfied.

If an individual performs work in the State on return visits, then an Irish tax charge may arise on the employment income which is attributable to the work performed in the State. For further guidance in relation to the above, please refer to [Tax and Duty Manual Part 34-00-01- Provisions Relating to Residence of Individuals](#).

## Appendix I - Examples

### Example 1

Elizabeth arrived in Ireland from Germany in April 2024 to work for ABC (Irl) Ltd. Her contract is for five years. Elizabeth wishes to claim SYT for 2024. She writes to Revenue in 2024 and receives confirmation that she has satisfied an Authorised Officer that she is in Ireland with the intention and in such circumstances that she will be resident for 2025. She is not Irish domiciled.

Elizabeth has the following income in 2024:

January to March 2024 ABC (Germany) Ltd	€16,000
April to December 2024 ABC (Irl) Ltd	€54,000
Other foreign income	€10,000 (of which €6,000 is remitted)

Elizabeth is chargeable to tax as follows for 2024:

April to December 2024 ABC (Irl) Ltd	€54,000
Other foreign income which is remitted	€6,000 is remitted

If Elizabeth was Irish domiciled, she would be chargeable on the full €10,000 of other foreign income.

Full tax credits appropriate to Elizabeth's circumstances are due against the income tax liability on this income.

### Example 2

Leo is employed with ABC Ltd in Canada. In March 2024 he is sent by his employer to work in a new company in Ireland, ABC (Irl) Ltd. The contract will last for two years. Leo is not domiciled in Ireland.

Leo had the following income in 2024:

January to March 2024 ABC Ltd Canada	€90,000
January to March 2024 foreign employment income which is remitted to Ireland	€30,000
April to December 2024 ABC (Irl) Ltd	€270,000
April to December 2024 foreign dividends remitted to Ireland	€40,000

In April 2024, Leo writes to Revenue and receives confirmation that he has satisfied an Authorised Officer that he is in Ireland with the intention and in such circumstances that he will be resident for 2025.

Under SYT, Leo's employment income from January to March 2024 and his foreign employment income remitted to the State i.e. €90,000 and €30,000 are not taxable. He is therefore assessable on:

Irish employment income from April to December 2024	€270,000
Remittances of foreign dividend income	€40,000

Full tax credits appropriate to Leo's circumstances are due against the income tax liability on this income.

### Example 3

Paul is employed by EFG Ltd., an Irish company. In April 2024 he leaves the State with the intention of living permanently in Australia, having secured employment in Australia with the Australian subsidiary of EFG Ltd. in June 2024. His income for 2024 is as follows:

EFG Ltd (to date of departure)	€10,000
Post-departure Australian employment income	€20,000

Paul is assessable to Irish tax in 2024 on his worldwide income as he is resident and domiciled in the State in that year on the look-back rule. Prior to his departure to Australia, Paul wrote to Revenue to claim SYT, following which he received confirmation that he has satisfied an Authorised Officer he was leaving Ireland with the intention and in such circumstances that he will be not resident for 2025. As SYT applies for 2024, his post-departure Australian employment income is not chargeable to Irish tax in 2024. He is assessable on his Irish employment income of €10,000. Full tax credits appropriate to Paul's circumstances are due against the income tax liability on this income.

### Example 4

Paul is employed by EFG Ltd. In April 2024 he leaves the State to undertake a foreign assignment with the Australian subsidiary of ABC Ltd. Paul is issued with an assignment letter stating that the assignment will last for 12 months, but that it may be extended for another 12 months, depending on business requirements.

Paul claims SYT for 2024 by writing to Revenue through '[myAccount](#)'. However, upon a review of the claim, Paul is unable to satisfy the Authorised Officer that he is leaving Ireland with the intention and in such circumstances that he will be non-resident for 2025, due to uncertainties concerning the length of his absence from Ireland. As such, his claim for SYT is denied by the Authorised Officer, which means that a PAYE Exclusion Order cannot issue to his employer confirming that his Irish employment may be paid without deduction of PAYE. (In this regard, please refer to [Tax and Duty Manual Part 42-04-62- Double deduction of tax at source: credit through PAYE system for non-refundable foreign tax](#). Revenue is prepared to

consider, on a case-by-case basis, the granting of double taxation relief in 'real time' through the PAYE system in respect of the non-refundable foreign tax suffered by a resident individual exercising an Irish employment in a DTA territory).

However, Paul is advised by the Authorised Officer that, following the end of the year, if it turns out that he is actually not resident for 2025, then he may claim SYT for 2024 in his Income Tax Return for that year.

#### Example 5

Tim left his employment in Ireland in October 2024 to reside in France permanently. He applied for SYT during 2024 and is granted it as he received confirmation that he has satisfied an Authorised Officer that he was leaving the State with the intention and in such circumstances that he will be not resident for 2025.

Tim returned to Ireland in June 2025 after receiving a job offer. SYT is still due for 2024 despite the fact Tim is resident in Ireland in 2025. This is because at the point of application for SYT in October 2024 the subsequent job offer was unforeseen.

His post-departure 2024 French employment income is therefore not chargeable to Irish tax in 2024. However, as Tim is resident in Ireland in 2025, he is chargeable to tax on his worldwide income in 2025, including any income he may have earned in France from 1 January 2025.

#### Example 6

Greg arrived in Ireland from Canada in May 2024 to work for ABC (Irl) Ltd. His contract is for five years. Greg writes to Revenue in May 2024 to claim SYT for 2024 and he receives confirmation that he has satisfied an Authorised Officer that he is in the State with the intention and in such circumstances that he will be resident for 2025.

As SYT applies for 2024, Greg's employment income before his arrival in the State is effectively disregarded. He is assessable on his employment income with ABC (Irl) Ltd from May 2024 to December 2024 with full tax credits due.

In late December 2024, Greg left Ireland permanently to return to Canada due to a family illness.

SYT is still due to Greg for 2024 as his reason for leaving Ireland in late December 2024 was unforeseen at the time he made the claim. He should only be assessed on his employment income with ABC (Irl) Ltd from May to December 2024 and full tax credits as appropriate to Greg's circumstances are due.

### Example 7

Eric is a Canadian citizen who has been Canadian tax resident for all of his life. On 1 April 2025, he arrived in Ireland to take up employment here and he is resident in Ireland for tax purposes for 2025 and 2026 under the statutory residence tests. Prior to coming to Ireland in 2025, Eric worked in Canada and was in receipt of Canadian employment income. He was not resident for tax purposes in Ireland for 2024.

As an Irish resident taxpayer for 2025, Eric's worldwide income for 2025 is chargeable to Irish tax (the impact of the remittance basis applying to non-domiciled taxpayers is ignored for the purposes of this example). The Finance Act 2024 amendment to section 822 TCA 1997 will allow Eric to avail of split year treatment for 2025 when submitting his 2025 Income Tax Return in 2026. He submits an Irish tax return for 2025 in 2026 and seeks to avail of SYT for the year, which, if available, means that his Irish employment income only from his date of arrival in Ireland is charged to Irish tax for the year. To claim the treatment through his return, Eric will need to satisfy himself that he is:

- Irish resident for 2026 (the "current year");
- Irish resident for 2025 (the "previous year"); and
- not Irish resident for 2024 (the year of assessment preceding the "previous year").

If this treatment applies, then his Canadian employment income will not be chargeable to Irish tax for the 2025 year of assessment.

As a resident individual in 2025, full tax credits appropriate to Eric's circumstances are due against the income tax liability on this income. Therefore, a refund of tax for 2025 may arise from the SYT claim in his Income Tax Return.

### Example 8

Astrid is an Irish resident, but non-domiciled individual, who is employed by a large multinational employer. In March 2025, she leaves Ireland permanently to take up residence in Austria and her Irish employment ceases at that point. From April to December 2025, Astrid works in Austria for a local employer and she is in receipt of employment income from that employer. Astrid is not resident in Ireland for tax purposes in 2026 under Irish statutory residence tests.

As a resident taxpayer for 2025, Astrid's worldwide income for the year is chargeable to Irish tax for the year (the impact of the remittance basis applying to non-domiciled taxpayers is ignored for the purposes of this example). Astrid submits an Irish tax return for 2025 in 2026 and seeks to avail of SYT for the year, which, if available, means that her Irish employment income only is charged to tax for the year.



The Finance Act 2024 amendment to section 822 TCA will allow Astrid to avail of SYT for 2025 (the “previous year”) on the basis that she is not resident in Ireland for 2026 (the “current year”). As a result, her Austrian employment income will not be chargeable to Irish tax in the 2025 tax year. In practice, when submitting her 2025 Income Tax Return in 2026 and seeking this treatment, Astrid will need to satisfy herself that she is:

- not Irish resident for 2026 (the “current year”); and
- was Irish resident for 2025 (the “previous year”) and left the State in that year otherwise than for a temporary purpose.

As a resident individual in 2025, full tax credits appropriate to Astrid’s circumstances are due against the income tax liability on this income. Therefore, a refund of tax for 2025 may arise from the SYT claim in her Income Tax Return.

## Appendix II- Summary of conditions

Year of arrival cases, assume 2025

<b>Relevant year/claims process</b>	<b>Finance Act 1994 scheme</b>	<b>Finance Act 2025 scheme (arrivals after 1 January 2025)</b>
Year prior to arrival (2024)	Must be non-resident.	Must be non-resident.
Year of arrival (2025)	Must be resident.	Must be resident.
Year following arrival (2026)	Must have arrived in the State in year of arrival (2025) with the intention and in such circumstances that they will be resident for this year (2026).	Must be resident.
Claims process	Must satisfy authorised officer of entitlement during year of arrival	Individual may self-assess entitlement and claim in their Income Tax Return for their year of arrival.

## Year of departure cases, assume 2025

<b>Relevant year/claims process</b>	<b>Finance Act 1994 scheme</b>	<b>Finance Act 2025</b>
Year of departure (2025)	Must be resident.	Must be resident.
Year following departure (2026)	Must have left the State (in 2025), other than for a temporary purpose, with the intention and in such circumstances that they will not be resident for this year (2026).	Must not be resident.
Claims process	Must satisfy authorised officer of entitlement to SYT during the year of departure.	Individual may self-assess entitlement to SYT and claim in their Income Tax Return for their year of departure.