

Taxation matters

1. The test as to whether or not you are resident in Ireland for tax purposes is based on the number of days you spend in this country. The rule is 183 days in any year or 280 days in aggregate over two consecutive tax years spent in Ireland, you will be deemed a tax resident.
2. A person who is treated as an Irish resident is liable to tax on their world wide income.
3. The non-domiciled person is treated in Ireland as having a tax liability on their Income on the basis of what is remitted in to this country in the course of a tax year. Specific taxation advice should be sought in this event for full clarification on tax matters.
4. Funds which are imported into Ireland at the commencement of one residency/domicile are regarded as capital introduced into the country and are not taxable in Ireland. It is important to have this recognised at the beginning of one's entry into Ireland.
5. For immigration purposes EU Citizens will apply under the EU worker mobility regulations to become residents in Ireland and they will be issued an EU Residence Card by the Irish Department of Justice.
6. Non EU citizens need to apply for residence permission when business has commenced. They will normally receive a three month status which is renewable. There are certain matters to be dealt with such as health insurance and banking matters when supporting this application.
7. For all new Irish incorporated companies, a new concept has just been published. Any company incorporated from the 1st January 2010 that make taxable profits up to €320,000 per year is exempt from Corporation Tax for the first three years from date of incorporation. This is to encourage the setting up of new Irish companies.

Countries whose citizens are not subject to Visa Control

Andorra	Finland	Luxembourg
Argentina	France	Malawi
Australia	Germany	Malaysia
Austria	Greece	Malta
Bahamas	Grenada	Mexico
Barbados	Guatemala	Monaco
Belgium	Honduras	Nauru
Botswana	Hungary	Netherlands
Brazil	Iceland	New Zealand
Canada	Israel	Nicaragua
Chile	Italy	Norway
Czech Republic	Jamaica	
Costa Rica	Japan	
Cyprus	Republic of South Korea	
Denmark	Latvia	
Ecuador	Lesotho	
El Salvador	Liechtenstein	
Estonia	Lithuania	

Panama	
Paraguay	Anguilla
Poland	Bermuda, British Antarctic
Portugal	British Indian Ocean Territory
San Marino	Cayman Islands
Singapore	Falkland Islands and Dependencies
Slovakia	Gibraltar
Slovenia	Hong Kong **
South Africa	Monserrat
Spain	Pitcairn
Swaziland	St. Helena and Dependencies
Sweden	The Sovereign Base
Switzerland	Areas of Akrotiri and Dhekelia
Trinidad & Tobago	Turks and Caicos Island
Tonga	British Virgin Islands
UK & British Dependent Territories*	
USA	Venezuela
Uruguay	Western Samoa
Vatican City	Zimbabwe

How do I become an Irish Citizen?

All persons born in Ireland (32 counties) are entitled to Irish citizenship. Individuals who are born outside of Ireland can become citizens in one of the following ways:

(a) Marriage

The spouse of an Irish citizen can acquire Irish citizenship 3 years after marriage.

(b) Children and grandchildren

Under the Irish Nationality and Citizenship Acts 1956 to 1986, a child or a grandchild of an Irish born citizen is automatically entitled to citizenship. This is known as citizenship by “Foreign Births Registration” and the individual can apply through their local embassy and need not even visit the State.

(c) Naturalization

The individual must be resident in Ireland for a minimum of 5 years out of the 9 years immediately preceding the date of application for naturalization. Furthermore, in such a case, the final 12 months must be continual residence. Periods of absence of a few weeks due to business or holidays are not counted. Once the individual can show an aggregate of 5 years residence, they are entitled to apply to be naturalized. The Minister for Justice has discretion to reduce the 5 year requirement in certain circumstances.

Citizenship and Immigration

Overview

Choosing Ireland as a home has many advantages. We are a neutral country with a good human rights record. We are Member State of the EU. Our taxation system is based on the notion of Residence, rather than Citizenship. We are currently party to 56 Double Tax Agreements with more in negotiation. We have treaties with 84 countries regarding Visa Control, whereby Irish passport holders do not require visas to enter those countries. Included in these countries would be The USA, Australia, Canada, Japan and all EU Member States. In addition, Ireland permits dual citizenship.



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IRISH CITIZENSHIP AND IMMIGRATION