

Ireland – the ideal destination for non-domiciled individuals

✓	Remittance basis for non Irish source income
✓	Remittance basis for non Irish source gains
✓	No levy on non-domiciled individuals
✓	No anti-avoidance rules for non-domiciled individuals using offshore trust structures
✓	Common law system so no difficulty in recognising existing trust structures
✓	EU member state and access to all EU Tax Directives
✓	Extensive Double Taxation Treaty Network
✓	Clear rules on how to become (and cease to be) tax resident
✓	No political pressure to change the existing regime in Ireland for non-domiciled individuals
✓	Holding company exemption so Ireland has attractions as a headquarter base
✓	Special tax relief programme for employees assigned to work in Ireland
✓	Low rate of stamp duty on residential property purchase (1% up to EUR1m and 2% on excess above EUR1m).