

[42.4.57] Employee payroll tax deductions in relation to non-Irish employments exercised in the State

Reviewed December 2016

All information on the above topic is contained in Revenue Statement of Practice [IT/3/2007](#). The Statement has been updated to take account of the following:

- changes made by section 18 of Finance Act 2008 in relation to the remittance basis of assessment and UK sourced income,
- changes made by section 9 of Finance Act 2010 in relation to the remittance basis of assessment and non-ordinarily resident individuals,
- changes in relation to pension matters – see Chapter 7,
- changes made by section 14 of Finance Act 2013 in relation to Foreign Service Relief and termination of employments, and
- the Revenue interpretation of Article 15 (the Employment Article) of the OECD Model Tax Convention on Income and Capital.