Leaving Ireland: the departure checklist

What to gather, what to cancel, and how to notify the Revenue Commissioners. Official sources checked 8 September 2026.

The rules in one page

183 days this year, or 280 days over two years.
You are resident in Ireland for a tax year (1 January to 31 December) if you are present for 183 days or more in that year, or for 280 days or more over that year and the preceding year taken together. Under the two-year test you are not resident in any year in which you are present for 30 days or less. You count a day if you are present at any time during that day, unless you stay airside or are stranded by unforese…
Revenue: how to know if you are resident for tax purposes — https://www.revenue.ie/en/jobs-and-pensions/tax-residence/resident-for-tax-purposes.aspx

Ordinary residence follows you for three years.
After three consecutive resident tax years you become ordinarily resident from the fourth. When you leave, you stay ordinarily resident until you have been non-resident for three consecutive tax years. During that tail, if you are Irish-domiciled, Revenue taxes your worldwide income except income from a trade, profession or employment exercised wholly abroad and other foreign income of €3,810 or less — above that, th…
Revenue: how to know if you are ordinarily resident — https://www.revenue.ie/en/jobs-and-pensions/tax-residence/ordinarily-resident-tax-purposes.aspx

There is no residence ruling. There is an opinion service.
Revenue does not issue determinations or certificates of non-residence to people leaving. The Revenue Technical Service will answer a genuinely complex technical query submitted through MyEnquiries on Form RTS 1A, but it is not a first point of contact, its opinions are not legally binding and they last at most five years. In practice your protection is a residence file that stands on the day counts, the documents an…
Revenue Technical Service — https://www.revenue.ie/en/tax-professionals/rts/index.aspx

Your departure-year return still has to be right.
You are resident for the whole of the year you leave. Split-year treatment (section 822 TCA 1997) lets you exclude post-departure employment income only if you are resident this year and non-resident next year. For departures on or after 1 January 2025 you self-assess the claim on your Income Tax Return; you can also claim in-year through MyEnquiries with an employer statement or contract. Chargeable persons file For…
Revenue: split-year treatment in your year of departure — https://www.revenue.ie/en/life-events-and-personal-circumstances/moving-to-or-from-ireland/leaving-ireland/split-year-treatment-in-your-year-of-departure.aspx

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

IRELAND

- ☐ **Sale, letting or retention of your Irish home**
  Explain what happened to it and whether it remains available to you. If you let it, the tenant withholds 20% or you appoint a collection agent under the NLWT system, and you file a Form 11 every year.
- ☐ **Employment ceased with Revenue**
  Your employer should cease your employment on Revenue's records; if they do not, cease it yourself in myAccount before claiming a refund or split-year treatment.
- ☐ **Medical card, GP and health cover**
  A medical card requires you to be ordinarily resident in Ireland; tell the HSE your circumstances have changed and keep the confirmation.
- ☐ **PRSI record and voluntary contributions**

Request your Irish social insurance record from the Department of Social Protection; decide within 60 months whether to pay voluntary contributions to protect your State Pension.

- [ ] **Electoral register and address updates**
  An Irish citizen living abroad cannot remain on the Register of Electors (officials excepted). Update your bank, pension provider and Revenue to a foreign address.

Notifying Revenue

01 Update your details in myAccount or ROS
Revenue recommends updating your contact details and address to reflect that you are no longer living in Ireland. Make sure your employment has been ceased on Revenue's records.

02 Claim your refund and split-year treatment
In PAYE Services in myAccount select 'Claim unemployment repayment', or send Form P50 with a Form 12 or Form 11 and a statement that you are going abroad permanently or will be non-resident for at least the following year. Claim split-year treatment through MyEnquiries or on your return.

03 File your departure-year return
Form 11 by 31 October of the following year if you are a chargeable person (non-PAYE income over €5,000 net or €30,000 gross, rental or foreign income); otherwise Form 12 in myAccount. Report any CGT on Form 11, Form 12 or Form CG1, and pay by 15 December (disposals to 30 November) or 31 January (December disposals).

04 Keep the file
Ordinary residence runs three years and section 29A runs five. Keep your day-count records, travel evidence, the refund and split-year confirmations and every notification you sent.

Next step
Get your documents compiled into a structured report for $27 at **exitireland.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app