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Facts

An individual born in Mauritius is married to a citizen of France, and is a citizen of both countries. Although he has retained a family home in Mauritius, which he visits from time to time, his personal and economic relations where he maintains permanent places of abode are principally in the UK, the United States and in the Bahamas.

Point of Issue

Whether under Section 73(a) of the Income Tax Act, for the purpose of considering a person resident in Mauritius, days of arrival and of departure are included for the calculation of 183 days or 270 days, as the case may be.

Ruling

For the purpose of considering a person resident in Mauritius under Section 73(a) of the Act, days of arrival and days of departure are included in the calculation of 183 days or 270 days, as the case may be.