Residence
The country in which the natural person has their centre of economic interest.

- Resident (in a given country):
  - a natural person who, irrespective of their nationality, habitually resides or intends to reside in the territory of a given country for at least one year;
  - the diplomatic and consular representations of a given country, operating in a different state, and members and employees thereof who are citizens of the given country, and family members thereof.
- Non-resident (in a given country):
  - natural persons who are not classified as resident,
  - excluding such members and employees of another state's diplomatic and consular representations, operating in the given country, as are not citizens of the given country, and family members thereof,
  - further, persons residing or arriving here for the purpose of pursuing studies or for medical treatment.

Tax residence/Additional tax residence
The country or countries in which the given private individual is liable to pay tax in respect of his/her total income on the basis of the applicable tax law rules and treaties on the avoidance of double taxation, and on the basis of reciprocity.