



BACKGROUND Personal income-tax regimes form a critical part of a country's income-tax code. These systems contain a myriad of intricacies and differ across jurisdictions; however, are united to facilitate cross border trade and movement by setting out rules to determine an individual's tax residence and income-tax obligations in a country. This article endeavours to discuss some of the nuances around the interplay of citizenship with an individual's tax residence, prevalent reasons for the migration of citizenship, popular choices amongst countries offering citizenship programs, and the considerations to bear in mind while taking up a new residential status or citizenship. Though primarily focussed on India and its systems, the authors¹ have endeavoured to discuss international practices in.....