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SCHEDULES

SCHEDULE 12

DOUBLE TAXATION RELIEF : REPUBLIC OF IRELAND

PART I

TEXT OF AGREEMENTS

Agreement of 23rd June 1960

[*Note.—See paragraph (1) of note to agreement of 4th April 1959.*]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM AND THE GOVERNMENT OF THE REPUBLIC OF IRELAND WITH RESPECT TO CERTAIN EXEMPTIONS FROM TAX.

The Government of the United Kingdom and the Government of the Republic of Ireland,

Considering the Agreement of the 14th April, 1926, between the British Government and the Government of the Irish Free State in pursuance of which exemptions from tax are conferred on persons resident in one only of the countries from tax under the law of the other,

Considering that legislation may be enacted in either country to maintain the proper incidence of liability to income tax and to prevent the obtaining of undue tax advantages,

Considering that such legislation may be insufficiently effective unless, as well as applying to persons resident in the country where it is enacted, it applies also to persons not so resident but resident in the other of the two countries and accordingly affects exemptions from tax conferred in pursuance of the said Agreement of 1926,

Recognising that the legislation which was the subject of the Agreement of the 4th April, 1959, made between the two Governments affected the said exemptions in particular ways, and desiring to supplement that Agreement by a more general Agreement,

Desiring to declare that save as provided by this Agreement the continuance in force of the said Agreement of 1926 shall not be affected by the enactment of such legislation,

Have agreed as follows:—

Article 1

Legislation enacted in either country at any time after the date of this Agreement and affecting in any way exemptions from income tax of that country of persons resident in that country shall, except as otherwise provided by the legislation and subject to the next following Article of this Agreement, have the like effect on exemptions from that tax which persons enjoy as not resident in that country but resident in the other of the two countries, and the enactment of such legislation shall not affect the continuance in force of the said Agreement of 1926, as amended by Agreements of the 25th April, 1928, the 21st July, 1947, and the 4th April, 1959, and this Agreement.

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Article 2

If the Government of either country represents that any provisions of legislation enacted in the other country, being provisions falling within Article 1 of this Agreement, are nevertheless not within the intention of the Agreement, the two Governments shall consult and if they agree that Article 1 ought not to apply the Government of the country in which the legislation was enacted shall take the necessary steps to secure that the said provisions shall not affect, or be deemed to have affected, exemptions from the income tax of that country which persons enjoy as not resident therein but resident in the other country.

Article 3

This Agreement shall become effective on the exchange of notes confirming that the necessary steps have been taken to give it the force of law in the United Kingdom and the Republic of Ireland, and thereafter shall remain effective only so long as it has the force of law in both countries.

Dated this 23rd day of June, 1960.

For the Government of the United Kingdom

D. HEATHCOAT AMORY

For the Government of the Republic of
Ireland

SÉAMAS O RIAIN
