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STATUTORY INSTRUMENTS

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**1998 No. 3151**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Ireland) Order 1998**

*Made - - - - 16th December 1998*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (IRELAND) ORDER 1998**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

SCHEDULE —

PROTOCOL — **BETWEEN THE GOVERNMENT OF THE UNITED  
KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND AND THE GOVERNMENT OF IRELAND  
AMENDING THE CONVENTION FOR THE AVOIDANCE  
OF DOUBLE TAXATION AND THE PREVENTION OF  
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME  
AND CAPITAL GAINS SIGNED AT DUBLIN ON 2ND JUNE  
1976, AS AMENDED BY THE PROTOCOLS SIGNED AT  
DUBLIN ON 28TH OCTOBER 1976 AND AT LONDON ON  
7TH NOVEMBER 1994**

The Government of the United Kingdom of Great Britain and...  
Desiring to conclude a Protocol to amend the Convention between...  
Have agreed as follows:

Article I

Article 5 of the Convention shall be amended as follows:...

Article II

Article 11 of the Convention shall be deleted and replaced...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### Article III

Paragraph (5) of Article 12 of the Convention shall be...

### Article IV

Article 14 of the Convention shall be deleted and replaced...

### Article V

Article 18 of the Convention shall be deleted and replaced...

### Article VI

Article 20 of the Convention shall be deleted and replaced...

### Article VII

1. Each of the Contracting States shall notify to the other...
2. This Protocol shall enter into force on the date of...

Explanatory Note