No. 33069. Ireland and Denmark

CONVENTION BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. DUBLIN, 26 MARCH 1993 [*United Nations, Treaty Series, vol. 1933, I-33069.*]

PROTOCOL TO AMEND THE CONVENTION BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. DUBLIN, 22 JULY 2014*

Entry into force: 23 December 2014 by notification, in accordance with article II

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Nº 33069. Irlande et Danemark

CONVENTION ENTRE LE GOUVERNEMENT DE L'IRELENDE ET LE GOUVERNEMENT DU ROYAUME DU DANEMARK TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. DUBLIN, 26 MARS 1993 [*Nations Unies, Recueil des Traités, vol. 1933, I-33069.*]

PROTOCOLE MODIFIANT LA CONVENTION ENTRE LE GOUVERNEMENT DE L'IRLANDE ET LE GOUVERNEMENT DU ROYAUME DU DANEMARK TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. DUBLIN, 22 JUILLET 2014*

Entrée en vigueur : 23 décembre 2014 par notification, conformément à l'article II

Texte authentique : anglais

Enregistrement auprès du Secrétariat des Nations Unies : Irlande, 15 mai 2015

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[ENGLISH TEXT – TEXTE ANGLAIS]

PROTOCOL

TO AMEND THE CONVENTION BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, WHICH WAS SIGNED AT DUBLIN ON 26 MARCH 1993

The Government of Ireland and the Government of the Kingdom of Denmark

Desiring to conclude a Protocol to amend the Convention between the Government of Ireland and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, which was signed at Dublin on 26 March 1993 (hereinafter referred to as "the Convention"),

Have agreed as follows:

ARTICLE I

Subparagraph (c) of paragraph 1 of Article 23 (Methods for elimination of double taxation) of the Convention shall be deleted and shall be replaced by the following:

"(c) Where a resident of Denmark derives income which, in accordance with the provisions of this Convention shall be taxable only in Ireland, Denmark may include this income in the tax base, but shall allow as a deduction from the income tax that part of the income tax, which is attributable to the income derived from Ireland.".

ARTICLE II

1. This Protocol shall be subject to ratification in accordance with the applicable procedures in Ireland and in the Kingdom of Denmark. The Contracting States shall notify each other in writing, through diplomatic channels, when their respective applicable procedures have been satisfied.

2. The Protocol shall enter into force on the date of the later of the notifications referred to in paragraph 1. The provisions of this Protocol shall have effect with regard to tax years beginning on or after 1 January of the calendar year next following the year of the entry into force of this Protocol.