

No. 33069

**IRELAND
and
DENMARK**

Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol and exchanges of notes). Signed at Dublin on 26 March 1993

Authentic text: English.

Registered by Ireland on 26 August 1996.

**IRLANDE
et
DANEMARK**

Convention visant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole et échanges de notes). Signée à Dublin le 26 mars 1993

Texte authentique : anglais.

Enregistrée par l'Irlande le 26 août 1996.

CONVENTION¹ BETWEEN THE GOVERNMENT OF IRELAND
AND THE GOVERNMENT OF THE KINGDOM OF DENMARK
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PRE-
VENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON
INCOME

The Government of Ireland and the Government of the Kingdom of Denmark desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income have agreed as follows:

Article 1

Personal Scope

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including

¹ Came into force on 8 October 1993 by notification, in accordance with article 29.

taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are in particular:

a) In the case of Denmark:

- (i) the income tax to the State (indkomstskatten til staten);
- (ii) the municipal income tax (den kommunale indkomstskat);
- (iii) the income tax to the county municipalities (den amtskommunale indkomstskat);
- (iv) the special income tax (den saerlige indkomstskat);
- (v) the church tax (kirkeskatten);
- (vi) the tax on dividends (udbytteskatten);
- (vii) the tax on interest (renteskatte);
- (viii) the tax on royalties (royaltyskatte); and
- (ix) taxes imposed under the Hydrocarbon Tax Act (skatter i henhold til kulbrinteskatteloven);

(hereinafter referred to as "Danish tax").

b) In the case of Ireland:

- (i) the income tax;
- (ii) the corporation tax; and
- (iii) the capital gains tax;

(hereinafter referred to as "Irish tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of substantial changes which have been made in their respective taxation laws.

Article 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:

- a) The term "Denmark" includes any area outside the territorial waters of Denmark which, in accordance with international law, has been or may hereafter be designated under the laws of Denmark as an area of the Continental Shelf or its superjacent waters within which the rights of Denmark with respect to the sea, sea-bed and subsoil and their natural resources may be exercised; the term does not comprise the Faroe Islands and Greenland;
- b) the term "Ireland" includes any area outside the territorial waters of Ireland which, in accordance with international law, has been or may hereafter be designated under the laws of Ireland as an area of the Continental Shelf or its superjacent waters within which the rights of Ireland with respect to the sea, sea-bed and subsoil and their natural resources may be exercised;
- c) the terms "Contracting State", "one of the Contracting States" and "the other Contracting State" mean Denmark or Ireland, as the context requires; and the term "Contracting States" means Denmark and Ireland;
- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a

Contracting State and an enterprise carried on by a resident of the other Contracting State;

- g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) the term "a national" means:
 - (i) in relation to Ireland, any citizen of Ireland and any legal person, association or other entity deriving its status as such from the laws in force in Ireland;
 - (ii) in relation to Denmark, any individual possessing the nationality of Denmark and any legal person or association deriving its status as such from the laws in force in Denmark;
- i) the term "competent authority" means:
 - (i) in Denmark: the Minister for Taxation or his authorised representative;
 - (ii) in Ireland: the Revenue Commissioners or their authorised representative.

2. As regards the application of the Convention by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Convention applies.

Article 4

Resident

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a