

No. 48636

**Turkey
and
Ireland**

Convention between the Republic of Turkey and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains (with protocol). Dublin, 24 October 2008

Entry into force: *18 August 2010 by notification, in accordance with article 28*

Authentic texts: *English and Turkish*

Registration with the Secretariat of the United Nations: *Turkey, 17 June 2011*

**Turquie
et
Irlande**

Convention entre la République turque et l'Irlande tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur les gains en capital (avec protocole). Dublin, 24 octobre 2008

Entrée en vigueur : *18 août 2010 par notification, conformément à l'article 28*

Textes authentiques : *anglais et turc*

Enregistrement auprès du Secrétariat des Nations Unies : *Turquie, 17 juin 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION BETWEEN
THE REPUBLIC OF TURKEY AND IRELAND
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES
ON INCOME AND CAPITAL GAINS**

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

Article 1

PERSONS COVERED

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 and capital gains imposed by each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and capital gains all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which this Convention shall apply are:
 - (a) 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");

- (b) in the case of Turkey:
 - (i) the income tax (Gelir Vergisi);
 - (ii) the corporation tax (Kurumlar Vergisi);(hereinafter referred to as "Turkish 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 any 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 "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 concerning the Continental Shelf, as an area within which the rights of Ireland with respect to the sea bed and subsoil and their natural resources may be exercised;
- (b) the term "Turkey" means the Turkish territory including territorial sea and air space above it, as well as the

maritime areas over which it has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law;

- (c) the terms "a Contracting State" and "the other Contracting State" mean Ireland or Turkey, as the context requires;
- (d) the term "person" includes an individual, a company, a trust 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, aircraft or road-transport vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft or road-transport vehicle is operated solely between places in the other Contracting State;
- (h) the term "national" means:
 - (i) in relation to Ireland, any citizen of Ireland and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland;