

**No. 48817**

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**Ireland  
and  
Liechtenstein**

**Agreement between the Government of the Principality of Liechtenstein and the Government of Ireland for the exchange of information relating to tax matters (with protocol).  
Dublin, 13 October 2009**

**Entry into force:** *30 June 2010 by notification, in accordance with article 13*

**Authentic texts:** *English and German*

**Registration with the Secretariat of the United Nations:** *Ireland, 5 August 2011*

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**Irlande  
et  
Liechtenstein**

**Accord entre le Gouvernement de la Principauté du Liechtenstein et le Gouvernement de l'Irlande en vue de l'échange de renseignements en matière fiscale (avec protocole).  
Dublin, 13 octobre 2009**

**Entrée en vigueur :** *30 juin 2010 par notification, conformément à l'article 13*

**Textes authentiques :** *anglais et allemand*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Irlande, 5 août 2011*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**  
**between**  
**the Government of the Principality of Liechtenstein**  
**and**  
**the Government of Ireland**  
**for the exchange of information relating to tax matters**

## **Preamble**

Whereas the Government of the Principality of Liechtenstein and the Government of Ireland, hereinafter referred to as "the Contracting Parties", recognise that the well-developed economic ties between the Contracting Parties call for further cooperation;

Whereas the Contracting Parties wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation;

Whereas the Contracting Parties wish to strengthen the ability of both Contracting Parties to enforce their respective tax laws; and

Whereas the Contracting Parties wish to establish the terms and conditions governing the exchange of information on tax matters –

Now, therefore, the Contracting Parties have agreed as follows:

## **Article 1**

### ***Object and Scope of the Agreement***

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of such taxes with respect to persons subject to such taxes, or the investigation in or prosecution of criminal tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

## **Article 2**

### ***Jurisdiction***

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

### **Article 3**

#### **Taxes Covered**

- (1) The taxes which are the subject of this Agreement are:
- a) in the Principality of Liechtenstein
    - aa) the personal income tax (Erwerbssteuer);
    - bb) the corporate income tax (Ertragssteuer);
    - cc) the corporation taxes (Gesellschaftssteuern);
    - dd) the real estate capital gains tax (Grundstücksgewinnsteuer);
    - ee) the wealth tax (Vermögenssteuer);
    - ff) the coupon tax (Couponsteuer);
    - gg) the estate, inheritance and gift taxes (Nachlass-, Erbanfalls- und Schenkungssteuern); and
    - hh) the value added tax (Mehrwertsteuer).
  - b) in Ireland:
    - aa) the income tax;
    - bb) the income levy;
    - cc) the corporation tax;
    - dd) the capital gains tax;
    - ee) the capital acquisitions tax; and
    - ff) the value added tax.

(2) This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxes covered by this Agreement and the related information gathering measures.

### **Article 4**

#### **Definitions**

- (1) For the purposes of this Agreement, unless otherwise defined,
- a) the term "Principality of Liechtenstein" means, when used in a geographical sense, the area of the sovereign territory of the Principality of Liechtenstein;
  - b) the term "Ireland" means Ireland and includes any area outside the territorial waters of Ireland which has been or may hereafter be designated under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;
  - c) the term "competent authority" means:
    - aa) in the case of the Principality of Liechtenstein, the Government of the Principality of Liechtenstein or its authorised representative;
    - bb) in the case of Ireland the Revenue Commissioners or their authorised representative;
  - d) the term "person" includes an individual, a company, any other body of persons and a dormant inheritance;
  - e) the term "company" means any body corporate, as well as entities and special asset endowments that are treated as a body corporate for tax purposes;
  - f) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange, provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold "by the public" if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
  - g) the term "principal class of shares" means the class or classes of shares representing a majority of the voting power or of the statutory capital of the company;
  - h) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
  - i) the term "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or