No. 53614*

Ireland
and
Zambia

Convention between Ireland and the Republic of Zambia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains (with protocol). Lusaka, 31 March 2015

Entry into force: *23 December 2015 by notification, in accordance with article 29*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *Ireland, 4 April 2016*

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Irlande
et
Zambie

Convention entre l'Irlande et la République de Zambie 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). Lusaka, 31 mars 2015

Entrée en vigueur : *23 décembre 2015 par notification, conformément à l'article 29*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Irlande, 4 avril 2016*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

IRELAND

AND

THE REPUBLIC OF ZAMBIA

FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL

EVASION

WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS

PREAMBLE

The Government of Ireland and the Government of the Republic of Zambia, 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 as well as taxes on capital appreciation.

3. The existing taxes to which this Convention shall apply are:

   (a) in the Republic of Zambia:

   the income tax.

   (hereinafter referred to as "Zambian tax"); and

   (b) in Ireland:

   (i) the income tax;
   (ii) the universal social charge;
   (iii) the corporation tax; and
   (iv) the capital gains tax.

   (hereinafter referred to as "Irish tax")

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