

**No. 54752\***

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**Ireland  
and  
Ethiopia**

**Convention between Ireland and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Addis Ababa, 3 November 2014**

**Entry into force:** *12 August 2016 by notification, in accordance with article 29*

**Authentic text:** *English*

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**Irlande  
et  
Éthiopie**

**Convention entre l'Irlande et la République fédérale démocratique d'Éthiopie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Addis-Abeba, 3 novembre 2014**

**Entrée en vigueur :** *12 août 2016 par notification, conformément à l'article 29*

**Texte authentique :** *anglais*

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**CONVENTION  
BETWEEN IRELAND AND THE FEDERAL DEMOCRATIC  
REPUBLIC OF ETHIOPIA  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES  
ON INCOME**

The Government of Ireland and the Government of the Federal Democratic Republic of Ethiopia, 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**

**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 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 taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which this Convention shall apply are in particular:
  - (a) in the case of Ethiopia:
    - (i) the tax on income and profit; and
    - (ii) the tax on income from mining, petroleum and agricultural activities;(hereinafter referred to as "Ethiopian tax");
  - (b) in the case of 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.

### Article 3

#### **GENERAL DEFINITIONS**

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

(a) the terms "a Contracting State" and "the other Contracting State" mean Ethiopia or Ireland, as the context requires; and the term "Contracting States" means Ethiopia and Ireland;

(b) the term "Ethiopia" means the Federal Democratic Republic of Ethiopia, when used in a geographical sense, it means the national territory and any other area which in accordance with the laws of Ethiopia and international law is or may be designated as an area in which Ethiopia exercises sovereign rights or its jurisdiction;

(c) the term "Ireland" 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;

(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 that 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 "national", in relation to a Contracting State, means:

(i) any individual possessing the nationality or citizenship of that Contracting State; and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;

(i) the term "competent authority" means:

(i) in the case of Ethiopia , the Minister of Finance and Economic Development or his authorised representative;

(ii) in the case of Ireland, the Revenue Commissioners or their authorised representative.