

UK/IRELAND DOUBLE TAXATION CONVENTION

1st PROTOCOL

SIGNED 28 October 1976

Entered into force 23 December 1976

Effective in UK and Ireland from 6 April 1977 for Income tax on salaries, wages, remunerations, and pensions, from 6 April 1976 for other income tax and capital gains tax. Corporation tax: in Ireland, from financial year 1974; in the U.K., from April 1, 1976. U.K. petroleum tax.

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**PROTOCOL BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT
BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF
IRELAND AMENDING THE CONVENTION FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES
ON INCOME AND CAPITAL GAINS, SIGNED ON 2 JUNE 1976**

The Government of the United Kingdom of Great Britain and Northern Ireland and the
Government of the Republic of Ireland;

Desiring to conclude a Protocol to amend the Convention between the Contracting Parties
for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes
on income and capital gains, signed on 2 June 1976 (hereinafter referred to as "the
Convention");

Have agreed as follows:

Article I

The following sub-paragraph shall be substituted for sub-paragraph (a) of paragraph (3) of Article 11 of the Convention:

"(3) (a) The provisions of paragraph (1) of this Article and the provisions of sub-paragraphs (a) (ii) and (a) (iii) of paragraph (2) of this Article shall not apply to dividends derived from a company which is a resident of a Contracting State by a resident of the other Contracting State if the competent authority of that other Contracting State certifies that such dividends are not subject to tax in that other Contracting State by reason of provisions in the laws of that other Contracting State which afford relief from taxation to charities and superannuation schemes, as such, or to insurance companies in respect of their pension business, being provisions which were in force at the date of the signature of this Convention or which, if they have been modified since that date, have been modified only in minor respects so as not to affect their general character. Such dividends shall be exempt from any tax in the first-mentioned Contracting State which is chargeable on dividends."

Article II

The following new Article shall be inserted immediately after Article 14 of the Convention:

"Article 14A

"Charities and Superannuation Schemes: Additional Provisions

"(1) Notwithstanding the provisions of Articles 7 and 14 income derived by a resident of one Contracting State from immovable property situated in the other Contracting State, and capital gains derived by such a resident from alienation of such property or of related movable property, shall be exempt in that other Contracting State from taxes which are the subject of this Convention by virtue of paragraph (1) of Article 2 if the competent authority of the first-mentioned Contracting State certifies that the said income or capital gains are not subject to such taxes in that State by reason of provisions in the laws of that State which afford relief from taxation to charities and superannuation schemes, as such, or to insurance companies in respect of their pension business, being provisions which were in force at the date of signature of this Convention or which, if they have been modified since that date, have been modified only in minor respects so as not to affect their general character.

"(2) For the purposes of this Article:

"(a) the term 'related movable property' means movable property the gains from the alienation of which may, under the provisions of paragraphs (2) and (3) of Article 14, be taxed in the Contracting State in which specified immovable property is situated;

"(b) the term 'superannuation scheme' means a superannuation scheme as defined in subparagraph (b) of paragraph (3) of Article 11;

"(c) the term 'immovable property' means immovable property as defined in paragraph (2) of Article 7."

Article III

This Protocol, which shall form an integral part of the Convention, shall enter into force on the exchange of Notes confirming that the necessary steps have been taken to give it the force of law in the United Kingdom and the Republic of Ireland, and shall thereupon have effect in accordance with Article 28 of the Convention.

In witness whereof the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

Done in two originals at Dublin this 28th day of October, 1976.

**FOR THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND:**

J. K. Hickman

FOR THE GOVERNMENT OF THE REPUBLIC OF IRELAND:

Garret Fitzgerald