

**CONVENTION BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF IRELAND
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION
OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME A
ND CAPITAL GAINS**

THE GOVERNMENT OF CANADA 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:

I. SCOPE OF THE CONVENTION

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. The existing taxes to which this Convention shall apply are:
 - (a) in the case of Canada, the income taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");
 - (b) in the case of Ireland:
 - (i) the income tax;
 - (ii) the corporation tax; and