

AGREEMENT 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

The Government of Canada and the Government of Ireland,  
Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,  
Have appointed for that purpose as their Plenipotentiaries:

The Government of Canada:

Walter E. Harris, Minister of Finance in the Government of Canada,

The Government of Ireland:

Sean Murphy, Ambassador Extraordinary and Plenipotentiary of Ireland at Ottawa;

Who, having communicated their respective full powers, found in good and due form, have agreed as follows:—

ARTICLE I

1. The taxes which are subject to this Agreement are:

(a) In Canada:

Income taxes, including surtaxes, which are imposed by the Government of Canada (hereinafter referred to as "Canadian tax").

(b) In Ireland:

The income tax (including surtax) and the corporation profits tax (hereinafter referred to as "Irish tax").

2. This Agreement shall also apply to any other taxes of a substantially similar character, other than excess profits taxes, imposed by either Contracting Government subsequent to the signing of this Agreement.

ARTICLE II

1. In this Agreement, unless the context otherwise requires:

(a) The terms "one of the territories" and "the other territory" mean Ireland or Canada, as the context requires.

(b) The term "tax" means Irish tax or Canadian tax, as the context requires.

(c) The term "person" includes any body of persons, corporate or not corporate.

(d) The term "company" includes any body corporate.

(e) The terms "resident of Ireland" and "resident of Canada" means respectively any person who is resident in Ireland for the purposes of Irish tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax and not resident in Ireland for the purposes of Irish tax; a company shall be regarded as resident in Ireland if its business is managed and controlled in Ireland and as resident in Canada if its business is managed and controlled in Canada. Provided that nothing in this paragraph shall affect any provisions of the law of Ireland regarding the imposition of corporation profits tax in the case of a company incorporated in Ireland.