

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 DUTIES ON THE ESTATES OF DECEASED PERSONS

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 duties on the estates of deceased persons,

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 duties which are the subject of the present Agreement are:

(a) In Ireland:

The estate duty imposed by Ireland,

and

(b) In Canada:

The succession duty imposed by Canada.

2. The present Agreement shall also apply to any other duties of a substantially similar character imposed by either Contracting Government subsequent to the date of signature of this Agreement.

ARTICLE II

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

(a) The term "territory" when used in relation to one or the other Contracting Government means Ireland or Canada, as the context requires.

(b) The term "duty" means the estate duty imposed by Ireland or the succession duty imposed by Canada, as the context requires.

2. In the application of the provisions of this Agreement by one of the Contracting Governments, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Government relating to the duties which are the subject of the present Agreement.