

AN 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 agreed as follows:

ARTICLE I.

1. The taxes which are the subject of this Agreement are:—

(a) in Canada:

the income taxes, including the old age security tax on income, which are imposed by the Government of Canada (hereinafter referred to as "Canadian tax").

(b) in Ireland:

the income tax, including sur-tax, and the corporation profits tax (hereinafter referred to as "Irish tax").

2. This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed by either Contracting Government in addition to, or in place of the existing taxes.

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" mean 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 law of Ireland regarding the imposition of corporation profits tax in the case of a company incorporated in Ireland and not managed and controlled in Canada.

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