

No. 47600

**Ireland
and
the former Yugoslav Republic of Macedonia**

Agreement between Ireland and the Republic of Macedonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Dublin, 14 April 2008

Entry into force: *12 January 2009 by notification, in accordance with article 26*

Authentic texts: *English and Macedonian*

Registration with the Secretariat of the United Nations: *Ireland, 20 July 2010*

**Irlande
et
l'ex-République yougoslave de Macédoine**

Accord entre l'Irlande et la République du Macédoine tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Dublin, 14 avril 2008

Entrée en vigueur : *12 janvier 2009 par notification, conformément à l'article 26*

Textes authentiques : *anglais et macédonien*

Enregistrement auprès du Secrétariat des Nations Unies : *Irlande, 20 juillet 2010*

[ENGLISH TEXT – TEXTE ANGLAIS]

A G R E E M E N T

B E T W E E N

I R E L A N D

A N D

T H E R E P U B L I C O F M A C E D O N I A

**FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME**

**THE GOVERNMENT OF IRELAND
AND
THE GOVERNMENT OF THE REPUBLIC OF MACEDONIA**

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 1

PERSONS COVERED

This Agreement shall apply to persons who are residents of one or both of the
Contracting States.

Article 2

TAXES COVERED

1. This Agreement shall apply to taxes on income imposed by each
Contracting State, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total
income or on elements of income, including taxes on gains from the alienation of
movable or immovable property.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in Macedonia:

- i) the personal income tax; and
- ii) the profit tax;

(hereinafter referred to as "Macedonian Tax");

b) in Ireland:

- i) the income tax;
- ii) the corporation tax; and
- iii) the capital gains tax.

(hereinafter referred to as "Irish tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

a) the terms "a Contracting State" and "the other Contracting State" mean Macedonia or Ireland, as the context requires;

b) the term "Macedonia" means the territory of the Republic of Macedonia, and used in geographical sense means its land, inland lake water and bottom over which it has jurisdiction or sovereign rights for the purpose of exploring, exploiting, conserving and managing natural resources, pursuant to internal jurisdiction and international law;

c) the term "Ireland" includes any area outside the territorial waters of Ireland which, in accordance with international law, has been or may hereafter be designated under the laws of Ireland concerning the Continental Shelf, as an area within which the rights of Ireland with respect to the sea bed and subsoil and their natural resources may be exercised;

d) the term "national" means:

i) any individual possessing the nationality or citizenship of a Contracting State;

ii) any legal person or association deriving its status as such from the laws in force in a Contracting State.

e) the term "person" includes an individual, a company and any other body of persons;

f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

g) the term "enterprise" applies to the carrying on of any business;

h) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

j) the term "competent authority" means:

i) in the case of Macedonia, the Ministry of Finance or its authorised representative;

ii) in the case of Ireland, the Revenue Commissioners or their authorised representative;

k) the term "business" includes the performance of professional services and of other activities of an independent character.

2. As regards the application of the Agreement at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 4

RESIDENT

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;