

No. 47602

**Ireland
and
Malta**

Convention between Ireland and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Rome, 14 November 2008

Entry into force: *15 January 2009 by notification, in accordance with article 27*

Authentic text: *English*

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

**Irlande
et
Malte**

Convention entre l'Irlande et Malte tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Rome, 14 novembre 2008

Entrée en vigueur : *15 janvier 2009 par notification, conformément à l'article 27*

Texte authentique : *anglais*

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

[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION BETWEEN
IRELAND
AND
MALTA**

**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 Malta, desiring to
conclude a Convention 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 Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

TAXES COVERED

1. This Convention shall apply to taxes on income imposed by a 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 this Convention shall apply are:
 - (a) in the case of Ireland:
 - (i) the income tax;
 - (ii) the corporation tax;
 - (iii) the capital gains tax;(hereinafter referred to as "Irish tax");
 - (b) in the case of Malta:
the income tax;
(hereinafter referred to as "Malta tax").
4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention 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 which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

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

- (a) 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 sub-soil and their natural resources may be exercised;
- (b) the term "Malta" means the Republic of Malta and, when used in a geographical sense, means the Island of Malta, the Island of Gozo and the other islands of the Maltese archipelago including the territorial waters thereof, as well as any area of the sea-bed, its sub-soil and the superjacent water column adjacent to the territorial waters, wherein Malta exercises sovereign rights, jurisdiction, or control in accordance with international law and its national law, including its legislation relating to the exploration of the continental shelf and exploitation of its natural resources;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Ireland or Malta, as the context requires;
- (d) the term "person" includes an individual, a company and any other body of persons;
- (e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

(f) 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;

(g) 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;

(h) the term "competent authority" means:

(i) in Ireland: the Revenue Commissioners or their authorised representative;

(ii) in Malta: the Minister responsible for finance or his authorised representative;

(i) the term "national" means:

(i) in relation to Ireland, any citizen of Ireland and any legal person, partnership or association deriving its status as such from the laws in force in Ireland;

(ii) in relation to Malta, any individual possessing the nationality of Malta and any legal person, partnership or association deriving its status as such from the laws in force in Malta.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention 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.