

No. 48135. Ireland and Malaysia

AGREEMENT BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME. KUALA LUMPUR, 28 NOVEMBER 1998 [*United Nations, Treaty Series, vol. 2721, I-48135.*]

PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME SIGNED AT KUALA LUMPUR ON 28 NOVEMBER 1998. KUALA LUMPUR, 16 DECEMBER 2009*

Entry into force: 15 February 2011 by notification, in accordance with article 2

Authentic texts: English and Malay

Registration with the Secretariat of the United Nations: Ireland, 4 April 2016

*No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.

N° 48135. Irlande et Malaisie

ACCORD ENTRE LE GOUVERNEMENT DE L'IRLANDE ET LE GOUVERNEMENT DE LA MALAISIE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU. KUALA LUMPUR, 28 NOVEMBRE 1998 [*Nations Unies, Recueil des Traités, vol. 2721, I-48135.*]

PROTOCOLE MODIFIANT L'ACCORD ENTRE LE GOUVERNEMENT DE L'IRLANDE ET LE GOUVERNEMENT DE LA MALAISIE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU SIGNÉ À KUALA LUMPUR LE 28 NOVEMBRE 1998. KUALA LUMPUR, 16 DÉCEMBRE 2009*

Entrée en vigueur : 15 février 2011 par notification, conformément à l'article 2

Textes authentiques : anglais et malais

Enregistrement auprès du Secrétariat des Nations Unies : Irlande, 4 avril 2016

*Le numéro de volume RTNU n'a pas encore été établi pour ce dossier. Les textes reproduits ci-dessous, s'ils sont disponibles, sont les textes authentiques de l'accord/pièce jointe d'action tel que soumises pour l'enregistrement et publication au Secrétariat. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Les traductions, s'ils sont inclus, ne sont pas en form finale et sont fournies uniquement à titre d'information.

[ENGLISH TEXT – TEXTE ANGLAIS]

**PROTOCOL AMENDING
THE AGREEMENT BETWEEN
THE GOVERNMENT OF IRELAND AND
THE GOVERNMENT OF MALAYSIA
FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME SIGNED AT KUALA LUMPUR
ON 28 NOVEMBER 1998**

THE GOVERNMENT OF IRELAND

AND

THE GOVERNMENT OF MALAYSIA

DESIRING to conclude a Protocol to amend the Agreement between the two Governments for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Kuala Lumpur on 28 November 1998 (hereinafter referred to as “the Agreement”), have agreed as follows:

Article 1

Article 27 of the Agreement shall be amended by substituting for that Article the following:

“Article 27

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

Article 2

1. Each of the Contracting States shall notify the other, through diplomatic channels on the completion of the procedures required by its law for the bringing into force of this Protocol which shall form an integral part of the Agreement. This Protocol shall enter into force on the date of the later of these notifications, and its provisions shall have effect for tax years beginning on or after the first day of