

No. 48816

**Ireland
and
Belarus**

Convention between Ireland and the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Dublin, 3 November 2009

Entry into force: *9 July 2010 by notification, in accordance with article 27*

Authentic texts: *English and Russian*

Registration with the Secretariat of the United Nations: *Ireland, 5 August 2011*

**Irlande
et
Bélarus**

Convention entre l'Irlande et la République du Bélarus tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Dublin, 3 novembre 2009

Entrée en vigueur : *9 juillet 2010 par notification, conformément à l'article 27*

Textes authentiques : *anglais et russe*

Enregistrement auprès du Secrétariat des Nations Unies : *Irlande, 5 août 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]*

**CONVENTION
BETWEEN IRELAND
AND
THE REPUBLIC OF BELARUS
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME AND ON CAPITAL**

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Ireland and the Republic of Belarus,

DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

HAVE AGREED as follows:

Article 1

PERSONAL SCOPE

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 and on capital imposed on behalf of a Contracting State or a local authority, irrespective of the manner in which they are levied.

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

3. The existing taxes to which this Convention shall apply are, in particular:

a) in the case of Belarus:

- (i) the tax on income;
- (ii) the tax on profit;
- (iii) the income tax on individuals; and
- (iv) the tax on immovable property

(hereinafter referred to as "Belarusian tax");

b) in the case of Ireland:

- (i) the income tax;
- (ii) the income levy;
- (iii) the corporation tax; and
- (iv) the capital gains tax

(hereinafter referred to as "Irish 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 has been or may hereafter be designated under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;
 - b) the term "Belarus" means the Republic of Belarus and, when used in a geographical sense, means the territory over which the Republic of Belarus exercises under the laws of Belarus and in accordance with international law sovereign rights and jurisdiction;
 - c) the terms "a Contracting State" and "the other Contracting State" mean Belarus or Ireland, as the context requires; and the term "Contracting States" means Belarus and Ireland;
 - d) the term "person" includes an individual, a company and any other body of persons;
 - e) the term "company" means any legal person or any other entity which is treated as a separate entity for tax purposes;
 - f) the term "enterprise" applies to the carrying on by a person of any business;
 - g) 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;
 - h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when such ship or aircraft is operated solely between places situated in the other Contracting State;
 - i) the term "national" means:
 - (i) any individual possessing the nationality or citizenship of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
 - j) the term "competent authority" means:
 - (i) in the case of Belarus, the Ministry of Taxes and Duties of the Republic of Belarus 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;

l) the term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

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 which it has at that time under the law of that State for the purpose 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.

Article 4

RESIDENT

1. For the purposes of this Convention, 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 registration, place of incorporation or any other criterion of a similar nature. 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 or capital situated therein.

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

d) if each State considers an individual as its own national or if an individual is not a national of either of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the Contracting State in which its place of effective management is situated.

Article 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

a) a place of management;