

**No. 48818**

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**Ireland  
and  
Georgia**

**Agreement between the Government of Ireland and the Government of Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Tbilisi, 20 November 2008**

**Entry into force:** *6 May 2010 by notification, in accordance with article 27*

**Authentic texts:** *English and Georgian*

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

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**Irlande  
et  
Géorgie**

**Accord entre le Gouvernement de l'Irlande et le Gouvernement de la Géorgie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu. Tbilissi, 20 novembre 2008**

**Entrée en vigueur :** *6 mai 2010 par notification, conformément à l'article 27*

**Textes authentiques :** *anglais et géorgien*

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

[ ENGLISH TEXT – TEXTE ANGLAIS ]\*

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF IRELAND  
AND  
THE GOVERNMENT OF GEORGIA  
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 Georgia,**

**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:**

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\* Published as submitted.

**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 on behalf of a Contracting State or of its local authorities, 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 Georgia:**

- (i) the income tax;**
- (ii) the profit tax;**

**(hereinafter referred to as "Georgian 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 term "Georgia" means the territory recognised by the international community within the state borders of Georgia, including land territory, internal waters and territorial sea, the air space above them, in respect of which Georgia exercises its sovereignty, as well as the contiguous zone, the exclusive economic zone and continental shelf adjacent to its territorial sea, in respect of which Georgia may exercise its sovereign rights in accordance with the international law,**

**(b) 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;

(c) the terms "a Contracting State", "one of the Contracting States" and "the other Contracting State" mean Georgia or Ireland, 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 term "enterprise" applies to the carrying on 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 that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

(i) the term "national", in relation to a Contracting State, means:

- (i) any individual possessing the nationality or citizenship of that Contracting State; and
- (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;

(j) the term "competent authority" means:

- (i) in Georgia: the Ministry of Finance or its authorised representative;
- (ii) in 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 this Agreement 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 this 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 incorporation, place of management or any other criterion of a similar nature, and also includes that State and any 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 of this Article 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;

(d) if he is a national of both States or of neither 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 of this Article 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 State in which its place of effective management is situated.

#### Article 5 PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, 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;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop; and
- (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than six months.

4. A person carrying on activities offshore in a Contracting State in connection with the exploration or exploitation of the sea bed and subsoil and their natural resources situated in that Contracting State shall be deemed to be carrying on a business through a permanent establishment in that Contracting State.

5. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include: