

**No. 48824**

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**Ireland  
and  
Republic of Moldova**

**Convention between Ireland and the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol).  
Chisinau, 28 May 2009**

**Entry into force:** *22 April 2010 by notification, in accordance with article 26*

**Authentic texts:** *English and Moldovan*

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

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**Irlande  
et  
République de Moldova**

**Convention entre l'Irlande et la République de Moldova tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole).  
Chisinau, 28 mai 2009**

**Entrée en vigueur :** *22 avril 2010 par notification, conformément à l'article 26*

**Textes authentiques :** *anglais et moldave*

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

[ ENGLISH TEXT – TEXTE ANGLAIS ]

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

Ireland and the Republic of Moldova, 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 on behalf of a Contracting State or of its political subdivisions or 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 Convention shall apply are in particular:

(a) in the case of Ireland:

(i) the income tax;

(ii) the corporation tax; and

(iii) the capital gains tax;

(hereinafter referred to as "Irish tax");

(b) in the case of Moldova:

the income tax;

(hereinafter referred to as "Moldovan tax").

4. The Convention shall apply also to any identical or substantially similar taxes that 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 substantial changes that 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 terms "a Contracting State" and "the other Contracting State" mean Ireland and the Republic of Moldova, as the context requires;

(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 term "Moldova" means the Republic of Moldova and, when used in a geographical sense, means its territory within its borders, consisting of soil, subsoil, waters and aerial space above soil and waters, over which the Republic of Moldova exercises its absolute and exclusive sovereignty and jurisdiction, in accordance with its internal legislation and international law;

- (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 of 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 or association deriving its status as such from the laws in force in that Contracting State;
- (j) the term "competent authority" means:
  - (i) in the case of Ireland, the Revenue Commissioners or their authorised representative;