

**No. 50358**

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**Ireland  
and  
Hong Kong Special Administrative Region (under authorization  
by the Government of the People's Republic of China)**

**Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Dublin, 22 June 2010**

**Entry into force:** *10 February 2011 by notification, in accordance with article 26*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *Ireland, 14 January 2013*

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**Irlande  
et  
Région administrative spéciale de Hong Kong (par autorisation  
du Gouvernement de la République populaire de Chine)**

**Accord entre le Gouvernement de la Région administrative spéciale de Hong Kong de la République populaire de Chine et le Gouvernement de l'Irlande tendant à éviter la double imposition et la fraude fiscale en matière d'impôts sur le revenu (avec protocole). Dublin, 22 juin 2010**

**Entrée en vigueur :** *10 février 2011 par notification, conformément à l'article 26*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Irlande,  
14 janvier 2013*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT BETWEEN THE GOVERNMENT OF THE HONG KONG  
SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC  
OF CHINA AND THE GOVERNMENT OF IRELAND FOR THE  
AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF  
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

The Government of the Hong Kong Special Administrative Region of the  
People's Republic of China and the Government of Ireland;

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:

**Article 1**

**Persons Covered**

This Agreement shall apply to persons who are residents of one or both of  
the Contracting Parties.

**Article 2**

**Taxes Covered**

1. This Agreement shall apply to taxes on income imposed by each  
Contracting Party, 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, taxes on the total  
amounts of wages or salaries paid by enterprises, as well as taxes on  
capital appreciation.

3. The existing taxes to which this Agreement shall apply are:
  - (a) in the case of the Hong Kong Special Administrative Region,
    - (i) profits tax;
    - (ii) salaries tax; and
    - (iii) property tax;whether or not charged under personal assessment;
  - (b) in the case of Ireland,
    - (i) income tax;
    - (ii) income levy;
    - (iii) corporation tax; and
    - (iv) capital gains tax.
4. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes, as well as to any other taxes falling within paragraphs 1 and 2 which a Contracting Party may impose in future. The competent authorities of the Contracting Parties shall notify each other of any significant changes that have been made in their taxation laws.
5. The existing taxes, together with the taxes imposed after the signature of this Agreement, are hereinafter referred to as “Hong Kong Special Administrative Region tax” or “Irish tax”, as the context requires.

**Article 3**  
**General Definitions**

1. For the purposes of this Agreement, unless the context otherwise requires:
  - (a)
    - (i) the term “Hong Kong Special Administrative Region” means any territory where the tax laws of the Hong Kong Special Administrative Region apply;
    - (ii) 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 “business” includes the performance of professional services and of other activities of an independent character;
  - (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - (d) the term “competent authority” means:
    - (i) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or his authorised representative;
    - (ii) in the case of Ireland, the Revenue Commissioners or their authorised representative;
  - (e) the term “Contracting Party” or “Party” means the Hong Kong Special Administrative Region or Ireland, as the context requires;
  - (f) the term “enterprise” applies to the carrying on of any business;

- (g) the terms “enterprise of a Contracting Party” and “enterprise of the other Contracting Party” mean respectively an enterprise carried on by a resident of a Contracting Party and an enterprise carried on by a resident of the other Contracting Party;
  - (h) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting Party except when the ship or aircraft is operated solely between places in the other Contracting Party;
  - (i) the term “national”, in relation to Ireland means:
    - (i) any individual possessing citizenship of Ireland; and
    - (ii) any legal person, partnership or association deriving its status as such from the laws in force in Ireland;
  - (j) the term “person” includes an individual, a company, a trust and any other body of persons, and, in the case of the Hong Kong Special Administrative Region, includes a partnership;
  - (k) the term “tax” means the Hong Kong Special Administrative Region tax or Irish tax, as the context requires.
2. In this Agreement, the terms “Hong Kong Special Administrative Region tax” and “Irish tax” do not include any penalty or interest (including, in the case of the Hong Kong Special Administrative Region, any sum added to the Hong Kong Special Administrative Region tax by reason of default and recovered therewith and “additional tax” under Section 82A of the Inland Revenue Ordinance) imposed under the laws of either Contracting Party relating to the taxes to which this Agreement applies by virtue of Article 2.
3. As regards the application of this Agreement at any time by a Contracting Party, 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 Party for the purposes of the taxes to which this Agreement applies, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.