

No. 50945

**Ireland
and
Germany**

Agreement between Ireland and the Federal Republic of Germany for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with joint declaration, note verbale and protocol). Dublin, 30 March 2011

Entry into force: *28 November 2012 by the exchange of the instruments of ratification, in accordance with article 32*

Authentic texts: *English and German*

Registration with the Secretariat of the United Nations: *Ireland, 6 June 2013*

**Irlande
et
Allemagne**

Accord entre l'Irlande et la République fédérale d'Allemagne tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec déclaration commune, note verbale et protocole). Dublin, 30 mars 2011

Entrée en vigueur : *28 novembre 2012 par l'échange des instruments de ratification, conformément à l'article 32*

Textes authentiques : *anglais et allemand*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Irlande, 6 juin 2013*

[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT BETWEEN
IRELAND AND THE FEDERAL REPUBLIC OF GERMANY
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES
ON INCOME AND ON CAPITAL

Ireland and the Federal Republic of Germany, desiring to conclude a new agreement 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

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 and on capital imposed on behalf of a Contracting State, of a "Land" or a political subdivision or local authority of a Contracting State or a "Land", 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, 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 the Agreement shall apply are in particular:
 - a) 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");
 - b) in the case of the Federal Republic of Germany:

- i) the income tax (Einkommensteuer);
 - ii) the corporation tax (Körperschaftsteuer);
 - iii) the trade tax (Gewerbesteuer); and
 - iv) the capital tax (Vermögensteuer);
- including the supplements levied thereon

(hereinafter referred to as "German 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 taxation laws.