

No. 53608*

**Ireland
and
Thailand**

Convention between the Government of Ireland and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains. Bangkok, 4 November 2013

Entry into force: *11 March 2015 by notification, in accordance with article 28*

Authentic text: *English*

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**Irlande
et
Thaïlande**

Convention entre le Gouvernement de l'Irlande et le Gouvernement du Royaume de Thaïlande en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur les gains en capital. Bangkok, 4 novembre 2013

Entrée en vigueur : *11 mars 2015 par notification, conformément à l'article 28*

Texte authentique : *anglais*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION
BETWEEN
THE GOVERNMENT OF IRELAND
AND
THE GOVERNMENT OF THE KINGDOM OF THAILAND
FOR
THE AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME
AND CAPITAL GAINS

The Government of Ireland and the Government of the Kingdom of Thailand,

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

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 and capital gains imposed by each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and capital gains 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 Thailand:
 - (i) the income tax; and
 - (ii) the petroleum income tax;

(hereinafter referred to as “Thai tax”);
 - (b) 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”).
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 significant 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 term “Thailand” means the territory of the Kingdom of Thailand, including its internal waters, its territorial seas, and any maritime areas over which the Kingdom of Thailand has sovereign rights or jurisdiction under 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” and “the other Contracting State” mean Thailand or Ireland as the context requires;
 - (d) the term “person” includes an individual, an estate, a trust, 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 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;
 - (g) the term “tax” means Thai tax or Irish tax as the context requires;
 - (h) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and