



TREATY SERIES 1955
N° 13

**Agreement between Denmark and Ireland for the
Avoidance of Double Taxation on Income derived from
the Business of Sea and Air Transport**

Done at Dublin on 18 October 1954,

Entered into force on 29 June 1955

Presented to Dáil Éireann by the Minister for Foreign Affairs

AGREEMENT BETWEEN THE GOVERNMENT OF IRELAND AND THE ROYAL DANISH GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT

The Government of Ireland and the Royal Danish Government, considering the Agreement of the 25th April, 1934, 2 between their two countries for the reciprocal exemption from taxation of the business of shipping, and, being desirous of extending the reciprocal exemption from taxation to the business of air transport,

HAVE AGREED to substitute, for the above-mentioned Agreement, an Agreement in the following terms

Article 1

In the present Agreement:

(a) the term “Irish undertakings” means the Government of Ireland, physical persons resident in Ireland and not resident in the Kingdom of Denmark, and corporations and partnerships constituted under the laws of Ireland and managed and controlled in Ireland;

(b) the term “Danish undertakings” means the Royal Danish Government, physical persons resident in the Kingdom of Denmark and not resident in Ireland, and corporations and partnerships constituted under the laws of the Kingdom of Denmark and managed and controlled in the Kingdom of Denmark;

(c) the term “business of sea or air transport” means the business of transporting persons, goods or mail carried on by the owner or charterer of ships or aircraft.

Article 2

(1) All income derived from the business of sea or air transport between Ireland and other countries by Danish undertakings engaged in such business shall be exempt from income tax and all other taxes on profits which are chargeable in Ireland.

(2) All income derived from the business of sea or air transport between the Kingdom of Denmark and other countries by Irish undertakings engaged in such business shall be exempt from income tax and all other taxes on profits which are chargeable in the Kingdom of Denmark.

Article 3

(1) The present Agreement shall be approved by each contracting party in accordance with its legal procedure and shall enter into force on the date of exchange of notes indicating such approval, having effect in respect of income earned as from the 1st January, 1951.

The exchange of notes shall take place in Dublin as soon as possible.

(2) The Agreement of the 25th April, 1934, for the reciprocal exemption from taxation of the business of shipping shall cease to have effect upon the coming into force of the present Agreement.

Article 4

This Agreement may be terminated by either party by giving six months' notice in writing to the other party.

DONE in duplicate the 18th day of October 1954.

Liam COSGRAVE
For the Government of Ireland

H. OSTERBERG
For the Royal Danish Government