

No. 1702

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**UNITED STATES OF AMERICA  
and  
IRELAND**

**Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on the estates of deceased persons. Signed at Dublin, on 13 September 1949**

*Official text: English.*

*Registered by the United States of America on 15 April 1952.*

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**ÉTATS-UNIS D'AMÉRIQUE  
et  
IRLANDE**

**Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière de droits de succession. Signée à Dublin, le 13 septembre 1949**

*Texte officiel anglais.*

*Enregistrée par les États-Unis d'Amérique le 15 avril 1952.*

No. 1702. CONVENTION<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS. SIGNED AT DUBLIN, ON 13 SEPTEMBER 1949

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The Government of the United States of America and the Government of Ireland,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on estates of deceased persons,

Have appointed for that purpose as their Plenipotentiaries :

The Government of the United States of America :

George A. Garrett,

Envoy Extraordinary and Minister Plenipotentiary  
of the United States of America at Dublin;

and

The Government of Ireland :

Patrick McGilligan,

Minister for Finance;

Seán MacBride,

Minister for External Affairs;

Who, having exhibited their respective full powers, found in good and due form, have agreed as follows :—

*Article I*

(1) The taxes which are the subject of the present Convention are :

(a) In the United States of America, the Federal estate tax, and

(b) In Ireland, the estate duty imposed in that territory.

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<sup>1</sup> Came into force on 20 December 1951 by the exchange of the instruments of ratification at Washington, in accordance with article VIII.

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting Party subsequently to the date of signature of the present Convention.

### *Article II*

(1) In the present Convention, unless the context otherwise requires :

(a) The term " United States " means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia.

(b) The term " Ireland " means the Republic of Ireland.

(c) The term " territory " when used in relation to one or the other Contracting Party means the United States or Ireland, as the context requires.

(d) The term " tax " means the estate duty imposed in Ireland or the United States Federal estate tax, as the context requires.

(2) In the application of the provisions of the present Convention by one of the Contracting Parties, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Party relating to the taxes which are the subject of the present Convention.

### *Article III*

(1) For the purposes of the present Convention, the question whether a decedent was domiciled in any part of the territory of one of the Contracting Parties at the time of his death shall be determined in accordance with the law in force in that territory.

(2) Where a person dies domiciled in any part of the territory of one Contracting Party, the situs of any rights or interests, legal or equitable, in or over any of the following classes of property which for the purposes of tax form part of the estate of such person or pass on his death, shall, for the purposes of the imposition of tax and for the purposes of the credit to be allowed under Article V, be determined exclusively in accordance with the following rules, but in cases not within such rules the situs of any such rights or interests shall be determined for those purposes in accordance with the law relating to tax in force in the territory of the other Contracting Party :

(a) Immovable property shall be deemed to be situated at the place where such property is located;

(b) Tangible movable property (other than such property for which specific provision is hereinafter made) and bank or currency notes, other forms

of currency recognised as legal tender in the place of issue, negotiable bills of exchange and negotiable promissory notes, shall be deemed to be situated at the place where such property, notes, currency or documents are located at the time of death, or, if *in transitu*, at the place of destination;

(c) Debts, secured or unsecured, other than the forms of indebtedness for which specific provision is made herein, shall be deemed to be situated at the place where the decedent was domiciled at the time of death;

(d) Shares or stock in a corporation other than a municipal or governmental corporation (including shares or stock held by a nominee where the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place in or under the laws of which such corporation was created or organized; but, if such corporation was created or organized under the laws of the United Kingdom of Great Britain and Northern Ireland or under the laws of Northern Ireland, and if the shares or stock of such corporation when registered on a branch register of such corporation kept in Ireland are deemed under the laws of the United Kingdom or of Northern Ireland and of Ireland to be assets situated in Ireland, such shares or stock shall be deemed to be assets situated in Ireland;

(e) Moneys payable under a policy of assurance or insurance on the life of the decedent shall be deemed to be situated at the place where the decedent was domiciled at the time of death;

(f) Ships and aircraft and shares thereof shall be deemed to be situated at the place of registration or documentation of the ship or aircraft;

(g) Goodwill as a trade, business or professional asset shall be deemed to be situated at the place where the trade, business or profession to which it pertains is carried on;

(h) Patents, trademarks and designs shall be deemed to be situated at the place where they are registered;

(i) Copyright, franchises, and rights or licences to use any copyrighted material, patent, trademark or design shall be deemed to be situated at the place where the rights arising therefrom are exercisable;

(j) Rights or causes of action *ex delicto* surviving for the benefit of an estate of a decedent shall be deemed to be situated at the place where such rights or causes of action arose;

(k) Judgment debts shall be deemed to be situated at the place where the judgment is recorded :

provided that if, apart from this paragraph, tax would be imposed by one Contracting Party on any property which is situated in its territory, this paragraph

shall not apply to such property unless, by reason of its application or otherwise, tax is imposed or would but for some specific exemption be imposed thereon by the other Contracting Party.

#### *Article IV*

(1) In determining the amount on which tax is to be computed, permitted deductions shall be allowed in accordance with the law in force in the territory in which the tax is imposed.

(2) Where tax is imposed by one Contracting Party on the death of a person who at the time of his death was not domiciled in any part of the territory of that Contracting Party but was domiciled in some part of the territory of the other Contracting Party, no account shall be taken in determining the amount or rate of such tax of property situated outside the former territory: provided that this paragraph shall not apply as respects tax imposed—

(a) In the United States in the case of a United States citizen dying domiciled in any part of Ireland; or

(b) In Ireland in the case of property passing under a disposition governed by the law of Ireland.

#### *Article V*

(1) Where one Contracting Party imposes tax by reason of a decedent's being domiciled in some part of its territory or being its national, that Party shall allow against so much of its tax (as otherwise computed) as is attributable to property situated in the territory of the other Contracting Party, a credit (not exceeding the amount of the tax so attributable) equal to so much of the tax imposed in the territory of such other Party as is attributable to such property; but this paragraph shall not apply as respects any such property as is mentioned in paragraph (2) of this Article.

(2) Where each Contracting Party imposes tax by reason of a decedent's being domiciled in some part of its territory, each Party shall allow against so much of its tax (as otherwise computed) as is attributable to property which is situated, or is deemed under paragraph (2) of Article III to be situated,

(a) in the territory of both Parties, or

(b) outside both territories,

a credit which bears the same proportion to the amount of its tax so attributable or to the amount of the other Party's tax attributable to the same property whichever is the less, as the former amount bears to the sum of both amounts,

(3) Where Ireland imposes duty on property passing under a disposition governed by its law, that Party shall allow a credit similar to that provided by paragraph (1) of this Article.

(4) For the purposes of this Article, the amount of the tax of a Contracting Party attributable to any property shall be ascertained after taking into account any credit, allowance or relief, or any remission or reduction of tax, otherwise than in respect of tax payable in the territory of the other Contracting Party; and if, in respect of property situated outside the territories of both Parties, a Contracting Party allows against its tax a credit for tax payable in the country where the property is situated, that credit shall be taken into account in ascertaining, for the purposes of paragraph (2) of this Article, the amount of the tax of that Party attributable to the property.

#### *Article VI*

(1) Any claim for a credit or for a refund of tax founded on the provisions of the present Convention shall be made within six years from the date of the death of the decedent in respect of whose estate the claim is made, or, in the case of a reversionary interest where payment of tax is deferred until on or after the date on which the interest falls into possession, within six years from that date.

(2) Any such refund shall be made without payment of interest on the amount so refunded, save to the extent to which interest was paid on the amount so refunded when the tax was paid.

#### *Article VII*

(1) The taxation authorities of the Contracting Parties shall exchange such information (being information available under the respective taxation laws of the Contracting Parties) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term "taxation authorities" means, in the case of the United States, the Commissioner of Internal Revenue or his authorized representative; in the case of Ireland, the Revenue Commissioners or their authorized representative.

*Article VIII*

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Washington, District of Columbia, as soon as possible.

(2) The present Convention shall come into force on the date of exchange of ratifications and shall be effective only as to

(a) the estates of persons dying on or after such date; and

(b) the estate of any person dying before such date and after the last day of the calendar year immediately preceding such date whose personal representative elects, in such manner as may be prescribed, that the provisions of the present Convention shall be applied to such estate.

*Article IX*

(1) The present Convention shall remain in force for not less than three years after the date of its coming into force.

(2) If not less than six months before the expiration of such period of three years, neither of the Contracting Parties shall have given to the other Contracting Party, through diplomatic channels, written notice of its intention to terminate the present Convention, the Convention shall remain in force after such period of three years until either of the Contracting Parties shall have given written notice of such intention, in which event the present Convention shall not be effective as to the estates of persons dying on or after the date (not being earlier than the sixtieth day after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice.

IN WITNESS WHEREOF the above-named Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

DONE at Dublin, in duplicate, this 13th day of September, 1949.

For the Government  
of the United States of America :  
George A. GARRETT

[SEAL]

For the Government  
of Ireland :  
P. MCGILLIGAN  
Seán MACBRIDE

[SEAL]