

No. 2959

**DENMARK
and
IRELAND**

**Agreement for the avoidance of double taxation on income
derived from the business of sea and air transport.
Signed at Dublin, on 18 October 1954**

Official text: English.

Registered by Denmark on 6 October 1955.

**DANEMARK
et
IRLANDE**

**Convention tendant à éviter la double imposition des revenus
des entreprises de transport maritime et aérien. Signée à
Dublin, le 18 octobre 1954**

Texte officiel anglais.

Enregistrée par le Danemark le 6 octobre 1955.

No 2959. AGREEMENT¹ 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. SIGNED AT DUBLIN, ON 18 OCTOBER 1954

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 I

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 II

(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.

¹ Came into force on 29 June 1955, by an exchange of notes, in accordance with article III (1).

² League of Nations, *Treaty Series*, Vol. CXLIX, p. 31.

(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 III

(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 IV

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