

**No. 5714**

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**UNION OF SOUTH AFRICA  
and  
IRELAND**

**Agreement for the avoidance of double taxation on income  
derived from the business of sea and air transport.  
Signed at London, on 1 May 1958**

*Official text: English.*

*Registered by South Africa on 14 June 1961.*

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**UNION SUD-AFRICAINNE  
et  
IRLANDE**

**Convention tendant à éviter la double imposition des re-  
venus provenant de l'exploitation de transports  
maritimes et aériens. Signée à Londres, le 1<sup>er</sup> mai 1958**

*Texte officiel anglais.*

*Enregistrée par l'Afrique du Sud le 14 juin 1961.*

No. 5714. AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNION OF SOUTH AFRICA AND THE GOVERNMENT OF IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT. SIGNED AT LONDON, ON 1 MAY 1958

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The Government of the Union of South Africa and the Government of Ireland, desiring to provide for the reciprocal exemption from taxation of income derived from the business of sea and air transport, have agreed as follows :

*Article I*

For the purpose of this Agreement—

(a) “Ireland” means the territory within the jurisdiction of the Government of Ireland;

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

(c) “Irish enterprises” means the Government of Ireland, physical persons resident in Ireland and not ordinarily resident in the Union of South Africa, and corporations or partnerships constituted under the laws of Ireland and managed and controlled in Ireland;

(d) “Union enterprises” means the Government of the Union of South Africa, physical persons ordinarily resident in the Union of South Africa and not resident in Ireland, and corporations or partnerships constituted under the laws of the Union of South Africa and managed and controlled in the Union of South Africa.

*Article II*

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

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<sup>1</sup> Came into force on 26 August 1960, the date of the proclamation in the *Government Gazette* of the Union of South Africa, in accordance with article III.

(2) All income derived from the business of sea or air transport between the Union of South Africa and other countries by Irish enterprises engaged in such business shall be exempt from income tax and all other taxes on income or profits which are or may become chargeable in the Union of South Africa.

### *Article III*

(1) The Government of Ireland shall notify the Government of the Union of South Africa when the requirements of Irish law to enable effect to be given to this Agreement in Ireland have been complied with.

(2) At a date subsequent to the notification by the Government of Ireland under paragraph (1) of this Article, the terms of this Agreement shall be notified by proclamation in the *Government Gazette* of the Union of South Africa in accordance with the provisions of South African law; and this Agreement shall thereupon enter into force.

(3) This Agreement shall have effect in respect of all income derived, as contemplated in Article II of this Agreement, on or after the 1st July, 1951.

### *Article IV*

This Agreement shall continue in force for an indefinite period but may be terminated by either Government by an instrument in writing addressed to the other Government, provided that such notice of termination shall have effect only in respect of income derived after a period of at least six months from the date of such notice.

DONE in duplicate in the English language at London this First day of May, 1958.

For the Government of the Union of South Africa :

(Signed) J. E. HOLLOWAY

For the Government of Ireland :

(Signed) Hugh McCANN

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