

No. 8086

**IRELAND
and
SWITZERLAND**

**Agreement concerning the taxation of enterprises operating
ships or aircraft. Signed at Dublin, on 18 June 1958**

Official texts: Irish and German.

Registered by Ireland on 7 February 1966.

**IRLANDE
et
SUISSE**

**Accord concernant l'imposition des entreprises de navigation
maritime ou aérienne. Signé à Dublin, le 18 juin 1958**

Textes officiels irlandais et allemand.

Enregistré par l'Irlande le 7 février 1966.

[TRANSLATION¹ — TRADUCTION²]

No. 8086. AGREEMENT³ BETWEEN THE GOVERNMENT OF IRELAND AND THE SWISS FEDERAL COUNCIL CONCERNING THE TAXATION OF ENTERPRISES OPERATING SHIPS OR AIRCRAFT. SIGNED AT DUBLIN, ON 18 JUNE 1958

The Government of Ireland and the Swiss Federal Council, desiring to avoid double taxation with respect to enterprises operating ships or aircraft, have agreed as follows :

Article I

For the purpose of this Agreement, the expression :

- (a) “ the 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, hirer or charterer of ships or aircraft;
- (b) “ Swiss enterprises ” means the Swiss Confederation or any canton thereof, natural persons domiciled in Switzerland and not resident in Ireland, and corporations or partnerships constituted under the laws of and managed and controlled in Switzerland, including such corporations in which the Swiss Confederation or any canton thereof has a share;
- (c) “ Irish enterprises ” means the Government of Ireland, natural persons resident in Ireland and not domiciled in Switzerland, and corporations or partnerships constituted under the laws of and managed and controlled in Ireland, including such corporations in which the Government of Ireland have a share.

Article II

(1) All income derived from the business of sea or air transport by Swiss enterprises engaged in such business (including any such income derived from participation in a pooled air service, in a joint air transport operating organisation

¹ Translation by the Government of Ireland.

² Traduction du Gouvernement de l'Irlande.

³ Came into force on 26 August 1960, the date of an exchange, at Dublin, of notes indicating that both Governments had been empowered under their respective laws to give effect to the Agreement, in accordance with article III,

or in an international air transport operating agency) shall be exempt from income tax and all other taxes on profits which are chargeable in Ireland.

(2) By virtue of the Federal Decree of the 1st October, 1952, authorising the Swiss Federal Council to exchange declarations of reciprocity with respect to the taxation of enterprises operating ships or aircraft, all income derived from the business of sea or air transport by Irish enterprises engaged in such business (including any such income derived from participation in a pooled air service, in a joint air transport operating organisation or in an international air transport operating agency) shall be exempt from all federal, cantonal and communal income and profits taxes which are chargeable in Switzerland, and all moveable property including ships or aircraft used by such enterprises shall be exempt from all federal, cantonal and communal taxes on moveable property which are chargeable in Switzerland.

Article III

(1) This Agreement shall enter into force on the date of exchange, at Dublin, of notes indicating that both the Government of Ireland and the Swiss Federal Council have been empowered under their respective laws to give effect thereto.

(2) This Agreement shall have effect

- (a) as regards tax chargeable in Ireland, in respect of income arising on or after the 1st January, 1954, and
- (b) as regards tax chargeable in Switzerland, for any taxable year beginning on or after the 1st January, 1954.

Article IV

This Agreement shall continue in force for an indefinite period of time, but may be terminated on the 1st January of any year by either party by giving at least six months' notice in writing to the other party.

DONE in duplicate at Dublin, the 18th day of June, 1958, in the German and Irish languages, both texts being equally authoritative.

For the Government
of Ireland :
Proinsias MAC AOGÁIN

For the Swiss Federal
Council :
J. DECROUX