

No. 8077

**IRELAND
and
NORWAY**

**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 Ireland on 7 February 1966.

**IRLANDE
et
NORVÈGE**

Convention tendant à éviter la double imposition des bénéfices réalisés par des entreprises de transports maritimes et aériens. Signée à Dublin, le 18 octobre 1954

Texte officiel anglais.

Enregistrée par l'Irlande le 7 février 1966.

No. 8077. AGREEMENT¹ BETWEEN THE GOVERNMENT OF IRELAND AND THE ROYAL NORWEGIAN 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 Norwegian Government, considering the Agreement of the 21st October, 1930,² 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 Norway, and corporations and partnerships constituted under the laws of Ireland and managed and controlled in Ireland;
- (b) the term “ Norwegian undertakings ” means the Royal Norwegian Government, physical persons resident in the Kingdom of Norway and not resident in Ireland, and corporations and partnerships constituted under the laws of the Kingdom of Norway and managed and controlled in the Kingdom of Norway;
- (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 Norwegian 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 31 May 1955, the date of the exchange of the instruments of ratification at Oslo, in accordance with article III.

² League of Nations, *Treaty Series*, Vol. CIX, p. 177.

(2) All income derived from the business of sea or air transport between the Kingdom of Norway 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 Norway.

Article III

(1) The present Agreement shall be ratified and the instruments of ratification shall be exchanged at Oslo as soon as possible.

(2) The Agreement shall come into force on the date of exchange of instruments of ratification, and shall thereupon have effect in respect of income earned as from the 1st January, 1954.

(3) The Agreement of the 21st October, 1930, 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.

For the Government of Ireland :

Liam COSGRAVE

For the Royal Norwegian Government :

P. PREBENSEN