

**No. 9372**

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**IRELAND  
and  
FINLAND**

**Agreement for the avoidance of double taxation on income  
derived from the business of sea and air transport,  
1965. Signed at Dublin on 15 September 1965**

*Authentic text : English.*

*Registered by Ireland on 2 January 1969.*

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**IRLANDE  
et  
FINLANDE**

**Convention tendant à éviter la double imposition des  
revenus provenant de l'exploitation des transports  
maritimes et aériens, 1965. Signée à Dublin le 15  
septembre 1965**

*Texte authentique : anglais.*

*Enregistrée par l'Irlande le 2 janvier 1969.*

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME DERIVED FROM THE BUSINESS OF SEA AND AIR TRANSPORT, 1965

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The Government of Ireland and the Government of Finland, desiring to conclude an agreement for the avoidance of double taxation on income derived from the business of sea and air transport, have agreed as follows :

*Article I*

For the purpose of this Agreement :

- (a) "Irish enterprises" means the Government of Ireland physical persons resident in Ireland and not resident in Finland, and corporations and partnerships constituted under the laws of Ireland and managed and controlled in Ireland;
- (b) "Finnish enterprises" means the Government of Finland, physical persons resident in Finland and not resident in Ireland, and corporations and partnerships constituted under the laws of Finland and managed and controlled in Finland;
- (c) "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 Finnish enterprises engaged in such business shall be exempt from income tax and all other taxes on profits which are or may become chargeable in Ireland.

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<sup>1</sup> Came into force on 10 April 1968, the date of the exchange of notes indicating that the Agreement had been approved by each Contracting Party in accordance with its legal procedure, in accordance with article III (1).

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

*Article III*

1. This Agreement shall be approved by each such 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, 1950.

2. The exchange of notes shall take place in Helsinki as soon as possible.

*Article IV*

This Agreement may be terminated by either party by giving six month's notice in writing to the other party.

DONE at Dublin, this 15th day of September 1965 in duplicate.

For the Government of Ireland :

Proinsias MAC AOGÁIN

For the Government of Finland :

Sigurd VON NUMERS