

**No. 10594**

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**BELGIUM  
and  
IRELAND**

**Agreement for the purpose of avoiding double taxation  
of income derived from the business of sea and  
air transport. Signed at Brussels on 4 December 1967**

*Authentic texts: French, Dutch, Irish and English.*

*Registered by Belgium on 22 July 1970.*

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**BELGIQUE  
et  
IRLANDE**

**Accord tendant à éviter la double imposition des revenus  
provenant de l'exploitation des transports maritimes  
ou aériens. Signé à Bruxelles le 4 décembre 1967**

*Textes authentiques : français, néerlandais, irlandais et anglais.*

*Enregistré par la Belgique le 22 juillet 1970.*

AGREEMENT <sup>1</sup> BETWEEN BELGIUM AND IRELAND FOR  
THE PURPOSE OF AVOIDING DOUBLE TAXATION  
OF INCOME DERIVED FROM THE BUSINESS OF SEA  
AND AIR TRANSPORT

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His Majesty the King of the Belgians, and  
The President of Ireland,

Desiring to avoid double taxation of income derived from the business  
of sea or air transport,

Have decided to conclude, for that purpose, an agreement and have  
nominated as their Plenipotentiaries the following :

His Majesty the King of the Belgians :

His Excellency Mr. Pierre Harmel, Minister for Foreign Affairs;

The President of Ireland;

His Excellency Mr. Gerard Woods, Ambassador of Ireland in Brussels,

Who, having exchanged their full powers found in good and due form,  
have agreed the following provisions :

*Article 1*

In the present Agreement :

(a) the term "Belgium" means the Kingdom of Belgium;

(b) the term "Belgian enterprise" means an enterprise carried on by  
the Belgian State, by an individual who is an inhabitant of the Kingdom  
of Belgium and not resident in Ireland or by a company — including a  
partnership — or association constituted in conformity with the laws of  
Belgium and managed and controlled on the territory of Belgium;

(c) the terms "Irish enterprise" means an enterprise carried on by  
the Irish Government, by an individual resident in Ireland who is not an  
inhabitant of the Kingdom of Belgium or by a company, partnership or  
association constituted in conformity with the laws of Ireland and managed  
and controlled on the territory of Ireland;

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<sup>1</sup> Came into force on 26 June 1970 by the exchange of the instruments of ratification, which  
took place at Dublin, in accordance with article 3.

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

(e) the term “income” shall include profits arising from the sale of travel tickets.

#### *Article 2*

(1) All income arising to a Belgian enterprise from the operation of the business of sea or air transport between Ireland and all other territories shall be exempt from income tax and from all other taxes on income or profits which are or may become chargeable in Ireland.

(2) All income arising to an Irish enterprise from the operation of the business of sea or air transport between Belgium and all other territories shall be exempt from income tax and from all other taxes on income or profits which are or may become chargeable in Belgium.

#### *Article 3*

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

(2) It shall come into force on the day of the exchange of the instruments of ratification and shall apply :

- (a) as regards Irish taxes, in respect of income and profits derived on or after the 1st January, 1950, and
- (b) as regards Belgian taxes, in respect of income and profits earned in accounting periods ending on or after 31st December, 1950.

#### *Article 4*

The present Agreement may be terminated by either Contracting Party by giving to the other Contracting Party six months notice in writing it being agreed in that event that the Agreement shall cease to have effect :

- (a) as concerns Ireland, in respect of income and profits derived on or after the 1st January preceding the expiration of this interval of six months;
- (b) as concerns Belgium, in respect of income and profits earned in accounting periods ending on or after the 31st December immediately following the expiration of that same interval.

EN FOI DE QUOI, les Plénipotentiaires des deux États ont signé le présent Accord et y ont apposé leur sceau.

FAIT à Bruxelles, le 4 décembre 1967, en double exemplaire, en langue française, néerlandaise, irlandaise et anglaise, les quatre textes faisant également foi.

TEN BLIJKE WAARVAN de Gevolmachtigend van de twee Staten dit Akkoord hebben ondertekend en daaraan hun zegel hebben gehecht.

GEDAAN te Brussel, op 4 december 1967, in tweevoud, in de Nederlanse, de Franse, de Ierse en de Engelse taal, zijnde de vier teksten gelijkelijk authentiek.

DÁ FHISNÚ SIN rinne Lánchumhachtaigh an dá Stát an Comhaontú seo a shíniú agus a séalaf a ghreamú de.

ARNA DHÉANAMH i mBruiséal, an 4 Nollaig 1967, i dúblach, i nGaeilge, i mBéarla, i bhFraincis agus i nDúitsis, agus comhúdarás ag na ceithre théacs.

IN WITNESS WHEREOF the Plenipotentiaries of the two States have signed this Agreement and have thereto affixed their seals.

DONE at Brussels, the 4th December 1967, in duplicate, in the English Irish, French and Dutch languages, the four texts being equally authoritative

Pour la Belgique :  
 Voor België :  
 Tílar ceann na Beilge :  
 For Belgium:

[Signed — Signé]<sup>1</sup>

[SEAL — SCEAU]

Pour l'Irlande :  
 Voor Ierland :  
 Tílar ceann na Heireann :  
 For Ireland:

[Signed — Signé]<sup>2</sup>

[SEAL — SCEAU]

<sup>1</sup> Signed by Pierre Harmel — Signé par Pierre Harmel.

<sup>2</sup> Signed by Gerard Woods — Signé par Gerard Woods.