



**TREATY SERIES 2007
N° 65**

**Agreement between the United Kingdom Government and
the Eire Government Amending the Agreement of 1926 (as
amended by the Agreement of 1928) in respect of Double
Income Tax**

**Notifications of the completion of the requirements for entry into force
exchanged on 21 July 1947,**

Entered into force on 30 July 1948

Presented to Dáil Éireann by the Minister for Foreign Affairs

**AGREEMENT BETWEEN THE UNITED KINGDOM GOVERNMENT AND
THE EIRE GOVERNMENT AMENDING THE AGREEMENT OF 1926 (AS
AMENDED BY THE AGREEMENT OF 1928) IN RESPECT OF DOUBLE
INCOME TAX**

With a view to making such alterations in the Agreement dated the 14th April 1926, (as amended by the Agreement dated the 25th April, 1928) made between the British Government and the Government of the Irish Free State in respect of Double Income Tax as may be necessary in consequence of the alterations in the British Income Tax Acts effected by section 52 of the British Finance (No. 2) Act, 1945, it is hereby agreed between the United Kingdom Government and the Eire Government that the said Agreement (as amended as aforesaid) shall be further amended as follows:

1. In article I (a) of the said Agreement, the words “British income tax” shall, as regards any dividend in respect of which relief or repayment in respect of the tax deducted or authorised to be deducted therefrom is restricted by sections 52 (2) (a) of the British Finance (No. 2) Act, 1945, to “the net United Kingdom rate” therein referred to, be construed as meaning British income tax at the said net United Kingdom rate applicable to such dividend for the purposes of the said section.

2. The rate of relief to be allowed from British income tax under article 2 (1) (a) of the said Agreement shall, as regards any dividend such as is mentioned in Article 1 of this Agreement, not exceed, in the case of a person whose income is chargeable to British income tax at the standard rate only, the net United Kingdom rate applicable to such dividend for the purposes of the said section 52 (2) (a) and, in the case of a person part of whose total income for any year is chargeable to British income tax at a rate or rates in excess of the standard rate, the sum of the following rates:

(i) the said net United Kingdom rate, and

(ii) the rate ascertained by dividing the amount of the British sur-tax payable by that person for that year by the amount of his total income for that year.

3. This Agreement shall have effect for the year 1948—49 and subsequent years.

4. This Agreement shall be subject to confirmation by legislation both by the United Kingdom Parliament and by the Oireachtas, and shall have effect only if and so long as that legislation is in force.

DONE in duplicate the 21st day of July, 1947.

For the
United Kingdom Government:

HUGH DALTON
Chancellor of the Exchequer

For the
Eire Government:

PROINSIAS MAC AOGAIN
Minister for Finance