

REPUBLIC OF
IRELAND



Treaty Series No. 129 (1975)

Agreement

between the Government of the
United Kingdom of Great Britain and Northern Ireland
and the Government of the Republic of Ireland
with respect to Certain Exemptions
from Tax

London, 3 June 1975

[The Agreement entered into force on 23 September 1975]

*Presented to Parliament
by the Secretary of State for Foreign and Commonwealth Affairs
by Command of Her Majesty
October 1975*

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**AGREEMENT
BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN IRELAND AND THE
GOVERNMENT OF THE REPUBLIC OF IRELAND
WITH RESPECT TO CERTAIN EXEMPTIONS FROM TAX**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Ireland;

With a view to extending for a further year the arrangements concerning dividends provided by the Agreement made between them on 2 May 1973⁽¹⁾ which amended certain provisions of the Agreement made on 14 April 1926⁽²⁾ between the British Government and the Government of the Irish Free State in respect of Double Income Tax;

Have agreed as follows:

ARTICLE 1

Notwithstanding the provisions of Article 4 of the Agreement made on 2 May 1973 the amendments made by paragraph (2) of Article 1 and Article 2 of that Agreement to paragraphs (a) and (b) of Article 1 of the Agreement made on 14 April 1926 shall have effect as respects dividends paid on or after 6 April 1975 and not later than 5 April 1976.

ARTICLE 2

This Agreement shall enter into force on the exchange of Notes confirming that the necessary steps have been taken to give it the force of law in the United Kingdom and the Republic of Ireland.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in two originals at London this 3rd day of June 1975.

For the Government of the United
Kingdom of Great Britain and
Northern Ireland:

For the Government of the Republic
of Ireland:

ROY HATTERSLEY

DONAL O'SULLIVAN

(¹) Treaty Series No. 117 (1973), Cmnd. 5455.

(²) Cmd. 2632.

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