

**RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION TO
IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT
SHIFTING**

IRELAND

List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by Ireland upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, Ireland wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between Ireland and the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Albania	Original	16-10-2009	12-07-2011
2	Agreement between the Government of Ireland and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Armenia	Original	14-07-2011	18-12-2012
3	Agreement between the Government of Ireland and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Australia	Original	31-05-1983	21-12-1983
4	Convention between Ireland and the Republic of Austria for the Avoidance of Double Taxation with respect to Taxes on Income	Austria	Original	24-05-1966	05-01-1968
			Amending Instrument (a)	19-06-1987	01-03-1989
			Amending Instrument (b)	16-12-2009	01-05-2011
5	Convention between Ireland and the Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bahrain	Original	29-10-2009	09-11-2010
6	Convention between Ireland and the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Belarus	Original	03-11-2009	09-07-2010
7	Convention between Ireland and Belgium for the Avoidance of Double Taxation and	Belgium	Original	24-06-1970	31-12-1973

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending Instrument (a)	14-04-2014	N/A
8	Convention between Ireland and Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bosnia and Herzegovina	Original	03-11-2009	22-06-2012
9	Agreement between the Government of Ireland and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Botswana	Original	10-06-2014	03-02-2016
10	Convention between the Government of Ireland and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Bulgaria	Original	05-10-2000	05-01-2001
11	Convention between the Government of Ireland and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Canada	Original	08-10-2003	12-04-2005
12	Convention between Ireland and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Chile	Original	02-06-2005	28-08-2008
13	Agreement between the Government of Ireland and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China	Original	19-04-2000	28-12-2000
14	Agreement between the Government of Ireland and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Croatia	Original	21-06-2002	30-10-2003
15	Convention between Ireland and Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	24-09-1968	12-07-1970

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
16	Convention between Ireland and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	14-11-1995	21-04-1996
17	Convention between the Government of Ireland and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Denmark	Original	26-03-1993	08-10-1993
			Amending Instrument (a)	22-07-2014	23-12-2014
18	Agreement between the Government of Ireland and the Government of the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Egypt	Original	09-04-2012	24-04-2013
19	Convention between the Government of Ireland and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Estonia	Original	16-12-1997	29-12-1998
20	Convention between Ireland and the Federal Democratic Republic of Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ethiopia	Original	03-11-2014	12-08-2016
21	Agreement between the Government of Ireland and the Government of the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Finland	Original	27-03-1992	26-12-1993
22	Convention between Ireland and France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	France	Original	21-03-1968	15-06-1971
23	Agreement between the Government of Ireland and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Georgia	Original	20-11-2008	06-05-2010
24	Convention between Ireland and the Republic of Ghana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ghana	Original	07-02-2018	N/A

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
25	Convention between Ireland and the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Greece	Original	24-11-2003	29-12-2004
26	Agreement between the Government of Ireland and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	22-06-2010	10-02-2011
27	Convention between Ireland and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hungary	Original	25-04-1995	05-12-1996
28	Convention between Ireland and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Iceland	Original	17-12-2003	17-12-2004
29	Convention between the Government of Ireland and the Government of the Republic of India for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	India	Original	06-11-2000	27-12-2001 ¹
30	Convention between the State of Israel and Ireland for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income	Israel	Original	20-11-1995	24-12-1995
31	Convention between Ireland and Italy for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Italy	Original	11-06-1971	14-02-1975
32	Convention between Ireland and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	18-01-1974	04-12-1974
33	Convention between the Government of Ireland and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kazakhstan	Original	26-04-2017	01-01-2018

¹ Ireland understands that India considers that the treaty entered into force on 26.12.2001.

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
34	Convention between Ireland and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Korea	Original	18-07-1990	27-12-1991
35	Agreement between the Government of Ireland and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kuwait	Original	23-11-2010	12-08-2013
36	Convention between the Government of Ireland and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Latvia	Original	13-11-1997	17-02-1998
37	Convention between the Government of Ireland and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Lithuania	Original	18-11-1997	05-06-1998
38	Convention between Ireland and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	14-01-1972	25-02-1975
			Amending Instrument (a)	27-05-2014	11-12-2015
39	Agreement between Ireland and the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Macedonia	Original	14-04-2008	12-01-2009
40	Agreement between the Government of Ireland and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	28-11-1998	11-09-1999
			Amending Instrument (a)	16-12-2009	15-02-2011
41	Convention between Ireland and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	14-11-2008	15-01-2009
42	Convention between Ireland and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Mexico	Original	22-10-1998	31-12-1998

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
43	Convention between Ireland and the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Moldova	Original	28-05-2009	22-04-2010
44	Convention between Ireland and Montenegro for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Montenegro	Original	07-10-2010	01-12-2011
45	Convention between Ireland and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Morocco	Original	22-06-2010	10-09-2012
46	Convention between the Government of Ireland and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	New Zealand	Original	19-09-1986	26-09-1988
47	Convention between Ireland and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Norway	Original	22-11-2000	28-11-2001
48	Convention between the Government of Ireland and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	16-04-2015	11-10-2016
49	Convention between Ireland and the Republic of Panama for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Panama	Original	22-11-2011	19-12-2012
50	Agreement between the Government of Ireland and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Poland	Original	13-11-1995	22-12-1995
51	Convention between Ireland and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	01-06-1993	11-07-1994
			Amending Instrument (a)	11-11-2005	18-12-2006

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
52	Agreement between the Government of Ireland and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Qatar	Original	21-06-2012	13-12-2013
53	Convention between Ireland and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Romania	Original	21-10-1999	29-12-2000
54	Agreement between the Government of Ireland and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income	Russia	Original	29-04-1994	07-07-1995
55	Convention between Ireland and the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income	Saudi Arabia	Original	19-10-2011	01-12-2012
56	Convention between Ireland and the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income	Serbia	Original	23-09-2009	16-06-2010
57	Agreement between the Government of Ireland and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	28-10-2010	08-04-2011
58	Convention between Ireland and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Slovak Republic	Original	08-06-1999	30-12-1999
59	Convention between the Government of the Republic of Slovenia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Slovenia	Original	12-03-2002	11-12-2002
60	Convention between the Government of Ireland and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	South Africa	Original	07-10-1997	05-12-1997
			Amending Instrument (a)	17-03-2010	10-02-2012

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
61	Convention between Ireland and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Spain	Original	10-02-1994	21-11-1994
62	Convention between Ireland and Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Sweden	Original	08-10-1986	05-04-1988
			Amending Instrument (a)	01-07-1993	20-01-1994
63	Convention between the Government of Ireland and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Thailand	Original	04-11-2013	11-03-2015
64	Convention between Ireland and the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Turkey	Original	24-10-2008	18-08-2010
65	Convention between Ireland and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Arab Emirates	Original	01-07-2010	21-07-2011
66	Convention between the Government of Ireland and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Ukraine	Original	19-04-2013	17-08-2015
67	Convention between the Government of Ireland and the Government of the United Kingdom for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Kingdom	Original	02-06-1976	23-12-1976
			Amending Instrument (a)	28-10-1976	23-12-1976
			Amending Instrument (b)	07-11-1994	21-09-1995
			Amending Instrument (c)	04-11-1998	23-12-1998
68	Convention between the Government of Ireland and the Government of the United States of America	United States of America	Original	28-07-1997	17-12-1997

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains		Amending Instrument (a)	24-09-1999	13-07-2000
69	Convention between the Government of Ireland and the Government of the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property	Uzbekistan	Original	11-07-2012	17-04-2013
70	Agreement between the Government of Ireland and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	10-03-2008	24-12-2008
71	Convention between Ireland and the Republic of Zambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	Zambia	Original	31-03-2015	23-12-2015

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(b) of the Convention, Ireland reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
68	United States of America	Protocol Paragraph 1

Pursuant to Article 3(5)(f) of the Convention, Ireland reserves the right for Article 3(2) not to apply to its Covered Tax Agreements.

Notification of Existing Provisions in Listed Agreements

Ireland is not making any notification under this Article.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(b) of the Convention, Ireland reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
9	Botswana	Article 4(3)
10	Bulgaria	Article 4(3)
11	Canada	Article 4(3)
63	Thailand	Article 4(3)
68	United States of America	Article 4(3)
70	Vietnam	Article 4(3)

Pursuant to Article 4(3)(f) of the Convention, Ireland reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements with Parties that have made the reservation described in Article 4(3)(e).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, Ireland considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 4(3)
2	Armenia	Article 4(3)
3	Australia	Article 4(4)
4	Austria	Article 2A(3)
5	Bahrain	Article 4(3)
6	Belarus	Article 4(3)
7	Belgium	No tiebreaker in DTA
8	Bosnia and Herzegovina	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Chile	Article 4(3)
13	China	Article 4(3)
14	Croatia	Article 4(3)
15	Cyprus	No tie breaker rule in DTA
16	Czech Republic	Article 4(3)
17	Denmark	Article 4(3)
18	Egypt	Arts. 4(3) and 4(4)
19	Estonia	Article 4(3)
20	Ethiopia	Article 4(3)
21	Finland	Article 4(3)
22	France	No tie breaker rule in DTA
23	Georgia	Article 4(3)
24	Ghana	Article 4(3)
25	Greece	Article 4(3)
26	Hong Kong	Article 4(3)
27	Hungary	Article 4(3)
28	Iceland	Article 4(3)
29	India	Article 4(3)
30	Israel	Article 4(3)
31	Italy	No tie breaker rule in DTA
32	Japan	Article 4(3)
33	Kazakhstan	Article 4(3)
34	Korea	Article 4(3)
35	Kuwait	Article 4(4)
36	Latvia	Article 4(3)
37	Lithuania	Article 4(3)
38	Luxembourg	No tie breaker rule in DTA
39	Macedonia	Article 4(3)
40	Malaysia	Article 4(3)
41	Malta	Article 4(3)
42	Mexico	Article 4(3)
43	Moldova	Article 4(3)
44	Montenegro	Article 4(3)
45	Morocco	Article 4(3)
46	New Zealand	Article 4(3)
47	Norway	Article 4(3)
48	Pakistan	Article 4(3)
49	Panama	Article 4(3)
50	Poland	Article 4(3)
51	Portugal	Article 4(3)
52	Qatar	Article 4(3)
53	Romania	Article 4(3)
54	Russia	Article 4(3)
55	Saudi Arabia	Article 4(3)
56	Serbia	Article 4(3)
57	Singapore	Article 4(3)
58	Slovak Republic	Article 4(3)
59	Slovenia	Article 4(3)
60	South Africa	Article 4(3)
61	Spain	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
62	Sweden	Article 4(3)
64	Turkey	Article 4(3)
65	United Arab Emirates	Article 5(3)
66	Ukraine	Article 4(3)
67	United Kingdom	Article 4(3)
69	Uzbekistan	Article 4(3)
71	Zambia	Article 4(3)

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Ireland is not making any reservation under this Article.

Notification of Choice of Optional Provisions

Ireland is not making any notification under this Article.

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Ireland is not making any reservation under this Article.

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Ireland hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Ireland considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Armenia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
3	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
4	Austria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
5	Bahrain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
6	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
7	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
8	Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
9	Botswana	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
11	Canada	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
12	Chile	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
13	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
15	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
17	Denmark	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
18	Egypt	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
19	Estonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
20	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
22	France	Desiring to avoid, so far as possible, double taxation and to prevent fiscal evasion in the matter of taxes on income
23	Georgia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Ghana	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
25	Greece	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
26	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
27	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Iceland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
29	India	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
30	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Italy	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
32	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
35	Kuwait	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Latvia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
37	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
38	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
39	Macedonia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
40	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	Malta	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Mexico	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
43	Moldova	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Montenegro	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Morocco	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	New Zealand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
47	Norway	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital,
48	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49	Panama	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
50	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to tax on income,
52	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
53	Romania	Desiring to promote and strengthen economic relations by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
54	Russia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
55	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
56	Serbia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
58	Slovak Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
59	Slovenia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
60	South Africa	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains <and to promote and strengthen the economic relations between the two countries,>
61	Spain	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
62	Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
63	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
64	Turkey	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
65	United Arab Emirates	Desiring <to promote their mutual economic relations through> the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
66	Ukraine	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
67	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
68	United States	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
69	Uzbekistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
70	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	Zambia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Ireland considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Armenia
3	Australia
4	Austria
5	Bahrain
6	Belarus
7	Belgium
8	Bosnia and Herzegovina
9	Botswana
10	Bulgaria
11	Canada
12	Chile
13	China
14	Croatia
15	Cyprus
16	Czech Republic
17	Denmark
18	Egypt
19	Estonia
20	Ethiopia
21	Finland
22	France
23	Georgia
24	Ghana
25	Greece
26	Hong Kong

Listed Agreement Number	Other Contracting Jurisdiction
28	Iceland
30	Israel
31	Italy
32	Japan
33	Kazakhstan
34	Korea
36	Latvia
37	Lithuania
38	Luxembourg
39	Macedonia
40	Malaysia
41	Malta
42	Mexico
43	Moldova
44	Montenegro
45	Morocco
46	New Zealand
47	Norway
49	Panama
50	Poland
51	Portugal
52	Qatar
53	Romania
54	Russia
55	Saudi Arabia
56	Serbia
57	Singapore
58	Slovak Republic
59	Slovenia
60	South Africa
61	Spain
62	Sweden
63	Thailand
64	Turkey
66	Ukraine
67	United Kingdom
68	United States
69	Uzbekistan
70	Vietnam
71	Zambia

Article 7 – Prevention of Treaty Abuse

Reservation

Ireland is not making any reservation under this Article.

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, Ireland hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Ireland considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Australia	Articles 11(6)2 nd (part), 12(7), 13(7)
12	Chile	Articles 10(6), 11(7), 12(7)
21	Finland	Articles 11(7), 12(6), 13(6)
25	Greece	Articles 11(7), 12(7)
30	Israel	Articles 11(8), 12(7)
33	Kazakhstan	Article 29
42	Mexico	Articles 11(8), 12(7)
46	New Zealand	Articles 12(8), 13(7), 14(7)
47	Norway	Articles 11(6), 12(6)
62	Sweden	Articles 11(7), 12(6), 13(6)
67	United Kingdom	Articles 12(5), 20(3)

Article 8 – Dividend Transfer Transactions

Reservation

Ireland is not making any reservation under this Article.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Ireland considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 10(2)(a)
2	Armenia	Article 10(2)(a)
6	Belarus	Article 10(2)(a)
10	Bulgaria	Article 10(2)(a)
11	Canada	Article 10(2)(a)
12	Chile	Article 10(2)(a)
13	China	Article 10(2)(a)
14	Croatia	Article 10(2)(a)
16	Czech Republic	Article 10(2)(a)
18	Egypt	Article 10(2)(a)
19	Estonia	Article 10(2)(a)
22	France	Article 9(1)
23	Georgia	Article 10(2)(a) & (b)(i)
25	Greece	Article 10(2)(a)
27	Hungary	Article 10(2)(a)
28	Iceland	Article 10(2)(a)
32	Japan	Article 11(2)
33	Kazakhstan	Article 10(2)(a)
36	Latvia	Article 10(2)(a)
37	Lithuania	Article 10(2)(a)
38	Luxembourg	Article 9(2)(b)(i)
39	Macedonia	Article 10(2)(a), 10(3)(a)
41	Malta	Article 10(2)(a)(i)
42	Mexico	Article 10(2)(a)
43	Moldova	Article 10(2)(a)
44	Montenegro	Article 10(2)(1)
45	Morocco	Article 10(2)(a)
47	Norway	Article 10(2)(a)
48	Pakistan	Article 10(2)(a)
50	Poland	Article 10(3)
55	Saudi Arabia	Article 10(2)
56	Serbia	Article 10(2)(1)
58	Slovak Republic	Article 10(3)
59	Slovenia	Article 10(2)(a)
60	South Africa	Article 10(2)(a)
61	Spain	Article 10(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
64	Turkey	Article 10(2)(a)(i) & (ii) and (b)(i)
66	Ukraine	Article 10(2)(a)
67	United Kingdom	Article 11(1)(a)
69	Uzbekistan	Article 10(2)(a)
70	Vietnam	Article 10(2)(a)

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(e) of the Convention, Ireland reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements that include a provision of the type described in Article 9(1) that applies to the alienation of interests other than shares. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
3	Australia	Article 14(1), 14(2)(b)(iii) and (iv), and 14(2)(c)(iii)
6	Belarus	Article 13(4)
8	Bosnia and Herzegovina	Article 13(4)
9	Botswana	Article 13(4)
11	Canada	Article 13(2)
12	Chile	Article 13(4)(b)
16	Czech Republic	Article 13(2)
17	Denmark	Article 13(2)
19	Estonia	Article 13(2)
20	Ethiopia	Article 13(4)
21	Finland	Article 14(2)
24	Ghana	Article 14(4)(b)
27	Hungary	Article 13(2)
30	Israel	Article 13(5)
33	Kazakhstan	Article 13(4)
36	Latvia	Article 13(2)
37	Lithuania	Article 13 (2)
40	Malaysia	Article 13(2)
42	Mexico	Article 13(2)
44	Montenegro	Article 13(4)
46	New Zealand	Article 15(2)
48	Pakistan	Article 13(2)
49	Panama	Article 13(5)
50	Poland	Article 13(2)
51	Portugal	Article 13(2)
52	Qatar	Article 13(4)
54	Russia	Article 13(2)(c)
55	Saudi Arabia	Article 13(4)
56	Serbia	Article 13(4)
58	Slovak Republic	Article 13(2)
61	Spain	Article 13(2)
62	Sweden	Article 14(2)
66	Ukraine	Article 13(2)
67	United Kingdom	Article 14(2)
69	Uzbekistan	Article 13(4)
70	Vietnam	Article 14(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
71	Zambia	Article 13(4)

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Ireland hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Ireland considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Armenia	Article 13(4)
3	Australia	Article 14(1), 14(2)(b)(iii) and (iv), and 14(2)(c)(iii)
4	Austria	Article 11(2)
5	Bahrain	Article 13(4)
6	Belarus	Article 13(4)
7	Belgium	No rule
8	Bosnia and Herzegovina	Article 13(4)
9	Botswana	Article 13(4)
10	Bulgaria	Article 13(2)
11	Canada	Article 13(2)
12	Chile	Article 13(4)(b)
13	China	Article 13(4)
14	Croatia	Article 13(2)
15	Cyprus	No rule
16	Czech Republic	Article 13(2)
17	Denmark	Article 13(2)
18	Egypt	Article 13(4)
19	Estonia	Article 13(2)
20	Ethiopia	Article 13(4)
21	Finland	Article 14(2)
22	France	No rule
23	Georgia	Article 13(2)
24	Ghana	Article 14(4)(b)
25	Greece	Article 13(2)
26	Hong Kong	Article 13(4)
27	Hungary	Article 13(2)
28	Iceland	Article 13(2)
29	India	Article 13(4)
30	Israel	Article 13(5)
31	Italy	No rule
32	Japan	No rule

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	Kazakhstan	Article 13(4)
34	Korea	Article 13(2)
35	Kuwait	Article 13(2)
36	Latvia	Article 13(2)
37	Lithuania	Article 13 (2)
38	Luxembourg	No rule
39	Macedonia	Article 13(2)
40	Malaysia	Article 13(2)
41	Malta	Article 13(2)
42	Mexico	Article 13(2)
43	Moldova	Article 13(4)
44	Montenegro	Article 13(4)
45	Morocco	Article 13(2)
46	New Zealand	Article 15(2)
47	Norway	Article 13(2)
48	Pakistan	Article 13(2)
49	Panama	Article 13(5)
50	Poland	Article 13(2)
51	Portugal	Article 13(2)
52	Qatar	Article 13(4)
53	Romania	Article 13(2)
54	Russia	Article 13(2)(c)
55	Saudi Arabia	Article 13(4)
56	Serbia	Article 13(4)
57	Singapore	Article 13(2)
58	Slovak Republic	Article 13(2)
59	Slovenia	Article 13(2)
60	South Africa	Article 13(2)
61	Spain	Article 13(2)
62	Sweden	Article 14(2)
63	Thailand	Article 13(2)
64	Turkey	Article 13(2)
65	United Arab Emirates	Article 14(4)
66	Ukraine	Article 13(2)
67	United Kingdom	Article 14(2)
68	United States of America	Article 13(2)
69	Uzbekistan	Article 13(4)
70	Vietnam	Article 14(4)
71	Zambia	Article 13(4)

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, Ireland reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Notification of Existing Provisions in Listed Agreements

Ireland is not making any notification under this Article.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, Ireland reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Notification of Existing Provisions in Listed Agreements

Ireland is not making any notification under this Article.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, Ireland reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Notification of Existing Provisions in Listed Agreements

Ireland is not making any notification under this Article.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Ireland is not making any reservation under this Article.

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Ireland hereby chooses to apply Option B under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Ireland considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(5)
2	Armenia	Article 5(4)
3	Australia	Article 5(3)
4	Austria	Article 3(3)
5	Bahrain	Article 5(4)
6	Belarus	Article 5(5)
7	Belgium	Article 5(3)
8	Bosnia and Herzegovina	Article 5(4)
9	Botswana	Article 5(4)
10	Bulgaria	Article 5(5)
11	Canada	Article 5(4)
12	Chile	Article 5(4)
13	China	Article 5(4)
14	Croatia	Article 5(4)
15	Cyprus	Article 4(3)
16	Czech Republic	Article 5(4)
17	Denmark	Article 5(4)
18	Egypt	Article 5(5)
19	Estonia	Article 5(4)
20	Ethiopia	Article 5(4)
21	Finland	Article 5(5)
22	France	Article 2(9)(b)
23	Georgia	Article 5(5)
24	Ghana	Article 5(4)
25	Greece	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
26	Hong Kong	Article 5(4)
27	Hungary	Article 5(4)
28	Iceland	Article 5(4)
29	India	Article 5(5)
30	Israel	Article 5(4)
31	Italy	Article 4(3)
32	Japan	Article 6(3)
33	Kazakhstan	Article 5(4)
34	Korea	Article 5(6)
35	Kuwait	Article 5(6)
36	Latvia	Article 5(4)
37	Lithuania	Article 5(4)
38	Luxembourg	Article 4(3)
39	Macedonia	Article 5(5)
40	Malaysia	Article 5(4)
41	Malta	Article 5(5)
42	Mexico	Article 5(4)
43	Moldova	Article 5(5)
44	Montenegro	Article 5(5)
45	Morocco	Article 5(5)
46	New Zealand	Article 5(5)
47	Norway	Article 5(4)
48	Pakistan	Article 5(4)
49	Panama	Article 5(4)
50	Poland	Article 5(4)
51	Portugal	Article 5(4)
52	Qatar	Article 5(4)
53	Romania	Article 5(4)
54	Russia	Article 5(4)
55	Saudi Arabia	Article 5(4)
56	Serbia	Article 5(4)
57	Singapore	Article 5(4)
58	Slovak Republic	Article 5(4)
59	Slovenia	Article 5(5)
60	South Africa	Article 5(4)
61	Spain	Article 5(4)
62	Sweden	Article 5(5)
63	Thailand	Article 5(5)
64	Turkey	Article 5(5)
65	United Arab Emirates	Article 6(4)
66	Ukraine	Article 5(5)
67	United Kingdom	Article 5(3)
68	United States of America	Article 5(4)
69	Uzbekistan	Article 5(4)
70	Vietnam	Article 5(5)
71	Zambia	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(b) of the Convention, Ireland reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 22(3)
5	Bahrain	Article 21(2)
8	Bosnia and Herzegovina	Article 22(3)
9	Botswana	Article 22(3)
11	Canada	Article 22(3)
17	Denmark	Article 22(2)
19	Estonia	Article 22(4)
20	Ethiopia	Article 23(3)
21	Finland	Article 23(3)
24	Ghana	Article 24(3)
25	Greece	Article 23(3)
28	Iceland	Article 22(3)
33	Kazakhstan	Article 22(3)
36	Latvia	Article 22(4)
37	Lithuania	Article 22(4)
47	Norway	Article 21(3)
48	Pakistan	Article 22(3)
49	Panama	Article 21(3)
50	Poland	Article 23(3)
53	Romania	Article 23(3)
56	Serbia	Article 5(3)(2)
57	Singapore	Article 22(3)
60	South Africa	Article 21(3)
62	Sweden	Article 23(3)
68	United States of America	Article 21(3)
69	Uzbekistan	Article 24(3)
71	Zambia	Article 21(3)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, Ireland considers that the following agreement contains a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Chile	Article 5(3)(a)

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Ireland is not making any reservation under this Article.

Article 16 – Mutual Agreement Procedure

Reservation

Ireland is not making any reservation under this Article.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, Ireland considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), first sentence
2	Armenia	Article 26(1), first sentence
3	Australia	Article 26(1), first sentence
4	Austria	Article 24(1)
5	Bahrain	Article 24(1), first sentence
6	Belarus	Article 24(1), first sentence
7	Belgium	Article 25(1), first sentence
8	Bosnia and Herzegovina	Article 25(1), first sentence
9	Botswana	Article 25(1), first sentence
10	Bulgaria	Article 25(1), first sentence
11	Canada	Article 25(1), first sentence
12	Chile	Article 23(1), first sentence
13	China	Article 25(1), first sentence
14	Croatia	Article 24(1), first sentence
15	Cyprus	Article 24(1)
16	Czech Republic	Article 26(1), first sentence
17	Denmark	Article 25(1), first sentence
18	Egypt	Article 25(1), first sentence
19	Estonia	Article 25(1), first sentence
20	Ethiopia	Article 26(1), first sentence
21	Finland	Article 26(1), first sentence
22	France	Article 24(1), first sentence
23	Georgia	Article 24(1), first sentence
24	Ghana	Article 27(1), first sentence
25	Greece	Article 26(1), first sentence
26	Hong Kong	Article 23(1), first sentence
27	Hungary	Article 25(1), first sentence
28	Iceland	Article 25(1), first sentence
29	India	Article 25(1), first sentence
30	Israel	Article 25(1), first sentence
31	Italy	Article 24(1), first sentence
32	Japan	Article 27(1)
33	Kazakhstan	Article 25(1), 1 st sentence
34	Korea	Article 25(1), first sentence
35	Kuwait	Article 24(1), first sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
36	Latvia	Article 25(1), first sentence
37	Lithuania	Article 25(1), first sentence
38	Luxembourg	Article 26(1), first sentence
39	Macedonia	Article 23(1), first sentence
40	Malaysia	Article 26(1), first sentence
41	Malta	Article 24(1), first sentence
42	Mexico	Article 24(1)
43	Moldova	Article 23(1), first sentence
44	Montenegro	Article 24(1), first sentence
45	Morocco	Article 25(1), first sentence
46	New Zealand	Article 26(1), first sentence
47	Norway	Article 26(1), first sentence
48	Pakistan	Article 25(1), first sentence
49	Panama	Article 24(1), first sentence
50	Poland	Article 26(1), first sentence
51	Portugal	Article 25(1), first sentence
52	Qatar	Article 25(1), first sentence
53	Romania	Article 26(1), first sentence
54	Russia	Article 26(1), first sentence
55	Saudi Arabia	Article 24(1), first sentence
56	Serbia	Article 24(1), first sentence
57	Singapore	Article 25(1), first sentence
58	Slovak Republic	Article 25(1), first sentence
59	Slovenia	Article 25(1), first sentence
60	South Africa	Article 25(1), first sentence
61	Spain	Article 25(1), first sentence
62	Sweden	Article 27(1), first sentence
63	Thailand	Article 25(1), first sentence
64	Turkey	Article 25(1), first sentence
65	United Arab Emirates	Article 23(1), first sentence
66	Ukraine	Article 24(1), first sentence
67	United Kingdom	Article 24(1)
69	Uzbekistan	Article 26(1), first sentence
70	Vietnam	Article 26(1), first sentence
71	Zambia	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Ireland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Belgium	Article 25(1), second sentence
11	Canada	Article 25(1), second sentence
31	Italy	Article 24(1), second sentence
51	Portugal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Ireland considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 24(1), second sentence
2	Armenia	Article 26(1), second sentence
3	Australia	Article 26(1), second sentence
5	Bahrain	Article 24(1), second sentence
6	Belarus	Article 24(1), second sentence
8	Bosnia and Herzegovina	Article 25(1), second sentence
9	Botswana	Article 25(1), second sentence
10	Bulgaria	Article 25(1), second sentence
13	China	Article 25(1), second sentence
14	Croatia	Article 24(1), second sentence
16	Czech Republic	Article 26(1), second sentence
17	Denmark	Article 25(1), second sentence
18	Egypt	Article 25(1), second sentence
19	Estonia	Article 25(1), second sentence
20	Ethiopia	Article 26(1), second sentence
21	Finland	Article 26(1), second sentence
23	Georgia	Article 24(1), second sentence
24	Ghana	Article 27(1), second sentence
25	Greece	Article 26(1), second sentence
26	Hong Kong	Article 23(1), second sentence
27	Hungary	Article 25(1), second sentence
28	Iceland	Article 25(1), second sentence
29	India	Article 25(1), second sentence
30	Israel	Article 25(1), second sentence
33	Kazakhstan	Article 25(1), second sentence
34	Korea	Article 25(1), second sentence
35	Kuwait	Article 24(1), second sentence
36	Latvia	Article 25(1), second sentence
37	Lithuania	Article 25(1), second sentence
39	Macedonia	Article 23(1), second sentence
40	Malaysia	Article 26(1), second sentence
41	Malta	Article 24(1), second sentence
43	Moldova	Article 23(1), second sentence
44	Montenegro	Article 24(1), second sentence
45	Morocco	Article 25(1), second sentence
46	New Zealand	Article 26(1), second sentence
47	Norway	Article 26(1), second sentence
48	Pakistan	Article 25(1), second sentence
49	Panama	Article 24(1), second sentence
50	Poland	Article 26(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
52	Qatar	Article 25(1), second sentence
53	Romania	Article 26(1), second sentence
54	Russia	Article 26(1), second sentence
55	Saudi Arabia	Article 24(1), second sentence
56	Serbia	Article 24(1), second sentence
57	Singapore	Article 25(1), second sentence
58	Slovak Republic	Article 25(1), second sentence
59	Slovenia	Article 25(1), second sentence
60	South Africa	Article 25(1), second sentence
61	Spain	Article 25(1), second sentence
62	Sweden	Article 27(1), second sentence
63	Thailand	Article 25(1), second sentence
64	Turkey	Article 25(1), second sentence
65	United Arab Emirates	Article 23(1), second sentence
66	Ukraine	Article 24(1), second sentence
69	Uzbekistan	Article 26(1), second sentence
70	Vietnam	Article 26(1), second sentence
71	Zambia	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Ireland considers that the following agreement does not include the provisions described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
7	Belgium

Pursuant to Article 16(6)(c)(ii) of the Convention, Ireland considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
4	Austria
7	Belgium
11	Canada
12	Chile
15	Cyprus
18	Egypt
22	France
31	Italy
32	Japan
34	Korea
38	Luxembourg
42	Mexico
46	New Zealand
51	Portugal
58	Slovak Republic
61	Spain
62	Sweden

63	Thailand
67	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, Ireland considers that the following agreements do not include the provisions described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
7	Belgium
22	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Ireland considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
7	Belgium
10	Bulgaria
11	Canada
12	Chile
14	Croatia ²
16	Czech Republic
18	Egypt
19	Estonia
21	Finland
25	Greece
28	Iceland
34	Korea
36	Latvia
37	Lithuania
39	Macedonia ³
42	Mexico
43	Moldova
50	Poland
51	Portugal
53	Romania
54	Russia
57	Singapore
58	Slovak Republic
64	Turkey
66	Ukraine
67	United Kingdom
70	Vietnam

Article 17 – Corresponding Adjustments

² The sentence is included, but is limited to taxes covered by the treaty.

³ The sentence is included, but is limited to taxes covered by the treaty.

Reservation

Pursuant to Article 17(3)(a) of the Convention, Ireland reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Armenia	Article 9(2)
3	Australia	Article 10(4)
5	Bahrain	Article 9(2)
6	Belarus	Article 9(2)
8	Bosnia and Herzegovina	Article 9(2)
9	Botswana	Article 9(2)
10	Bulgaria	Article 9(2)
11	Canada	Article 9(2)
12	Chile	Article 9(2)
13	China	Article 9(2)
14	Croatia	Article 9(2)
17	Denmark	Article 9(2)
18	Egypt	Article 9(2)
19	Estonia	Article 9(2)
20	Ethiopia	Article 9(2)
21	Finland	Article 10(2)
23	Georgia	Article 9(2)
24	Ghana	Article 9(2)
25	Greece	Article 9(2)
26	Hong Kong	Article 9(2)
27	Hungary	Article 9(2)
28	Iceland	Article 9(2)
29	India	Article 9(2)
30	Israel	Article 9(2)
33	Kazakhstan	Article 9(2)
35	Kuwait	Article 9(2)
36	Latvia	Article 9(2)
37	Lithuania	Article 9(2)
39	Macedonia	Article 9(2)
40	Malaysia	Article 9(2)
41	Malta	Article 9(2)
43	Moldova	Article 9(2)
44	Montenegro	Article 9(2)
45	Morocco	Article 9(2)
46	New Zealand	Article 11(2)
48	Pakistan	Article 9(2)
49	Panama	Article 9(2)
50	Poland	Article 9(2)
51	Portugal	Article 9(2)
52	Qatar	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
53	Romania	Article 9(2)
54	Russia	Article 9(2)
55	Saudi Arabia	Article 9(2)
56	Serbia	Article 9(2)
58	Slovak Republic	Article 9(2)
59	Slovenia	Article 9(2)
60	South Africa	Article 9(2)
61	Spain	Article 9(2)
62	Sweden	Article 10(2)
63	Thailand	Article 9(2)
64	Turkey	Article 9(2)
65	United Arab Emirates	Article 10(2)
66	Ukraine	Article 9(2)
68	United States of America	Article 9(2)
69	Uzbekistan	Article 9(2)
70	Vietnam	Article 9(2)
71	Zambia	Article 9(2)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, Ireland considers that the following agreements include a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
16	Czech Republic	Article 9(2)
47	Norway	Article 9(2) and 26(3)
57	Singapore	Article 9(2)
67	United Kingdom	Article 21(4)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, Ireland hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, Ireland reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Reservation

Ireland is not making any reservation under this Article.

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, Ireland hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, Ireland hereby chooses to apply Article 24(2).

Reservation

Ireland is not making any reservation under this Article.

Article 26 – Compatibility

Reservation

Ireland is not making any reservation under this Article

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, Ireland considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provides for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Canada	Article 25(6)
30	Israel	Article 25(5)
42	Mexico	Article 24(5)
68	United States of America	Article 26(5)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, Ireland formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

Notwithstanding paragraph 1 of Article 19 (Mandatory Binding Arbitration) a case may not be submitted to arbitration if the case is connected with:

1. **Serious penalties.** Ireland reserves the right to exclude from the scope of Part VI cases connected with actions for which the taxpayer or a related person (or a person acting for either the taxpayer or a related person) is liable to a penalty as a result of deliberate behaviour in accordance with Section 1077E Taxes Consolidation Act 1997. For this purpose, 'deliberate behaviour' is to be interpreted in accordance with the guidance contained in the Code of Practice for Revenue Audits and other Compliance Interventions, which will be reviewed on an on-going basis and may be modified to reflect changes in legislation and emerging practices. Any subsequent provisions replacing, amending or updating Section 1077E Taxes Consolidation Act 1997 would also be comprehended. Ireland shall notify the Depositary of any such subsequent provisions.
2. **Domestic anti-avoidance.** Ireland reserves the right to exclude from the scope of Part VI cases involving the application of Ireland's domestic anti-avoidance rules contained in Section 811 and Section 811A Taxes Consolidation Act 1997. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be comprehended. Ireland shall notify the Depositary of any such subsequent provisions.

Notification of Observation to the Reservation Made by the Other Contracting Jurisdiction⁴

Ireland is not making any notification under this Article.

⁴ This notification would not be provided with respect to all Covered Tax Agreements at the time of signature or deposit of the instrument of ratification, acceptance or approval. In such case, it would be provided as a separate notification in accordance with the timeline described in Article 28(2)(b).

Article 35 – Entry into Effect

Ireland is not making any reservation or notification under this Article.

Article 36 – Entry into Effect of Part VI

Reservation

Pursuant to Article 36(2) of the Convention, Ireland reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

Notification of Mutual Agreement on Entry into Effect with respect to Cases Prior to Entry into Force of the Convention

Ireland is not making any notification under this Article.