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**Agreement between Ireland and the United States of
America relating to the Agreement of 25 June 1986 on
preinspection and Appendix**

Done by exchange of notes on 31 March 1988

Entered into force on 31 March 1988

Presented to Dáil Éireann by the Minister for Foreign Affairs

**AGREEMENT BETWEEN IRELAND AND THE UNITED STATES OF
AMERICA RELATING TO THE AGREEMENT OF 25 JUNE 1986 ON
PREINSPECTION AND APPENDIX**

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AMBASAIÐ NA HEIREANN

EMBASSY OF IRELAND
WASHINGTON, D. C.

No. 1/88

The Embassy of Ireland presents its compliments to the Department of State and has the honour to refer to the Agreement between Ireland and the United States of America on preinspection signed at Dublin on 25 June 1986.

Having regard to Articles III and XII of the Agreement, and to the notifications dated 30 January 1987 by which the Governments of Ireland and of the United States of America notified each other that they wish preinspection to continue, the Embassy has the honour to propose, on behalf of the Government of Ireland, that the two Governments agree that preinspection shall recommence at Shannon on 12 April 1988 and shall continue for so long as the Agreement remains in force. In agreeing that preinspection shall recommence at Shannon on 12 April 1988, it is proposed that it shall be the understanding of both Governments that the operational and financial arrangements set out in the Appendix to this Note shall apply.

Having regard to paragraph 4 of Article IX of the Agreement, the Embassy has the honour to propose, on behalf of the Government of Ireland, that the following arrangements shall apply to US citizens who are permanent employees of the Government of the United States of America, assigned to INS duties in Ireland pursuant to the Agreement:

1. In accordance with the existing regulations applicable in Ireland to transfer of residence, the aforementioned persons may, on transferring residence to Ireland, import without payment of import charges, personal property, including a motor vehicle, provided such property has been in their possession for six months prior to their arrival in Ireland. In the case of alcoholic beverages, tobacco products, perfumes and toilet water imported in the personal property of the said persons the normal duty-free allowances to goods contained in the personal luggage of travellers will be granted.
2. In accordance with the provisions of Article X of the Convention between the Government of Ireland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income, done at Dublin on 13 September 1949, any salary, wage, similar remuneration or pension paid by the Government of the United States of America to an individual (other than a citizen of Ireland who is not also a citizen of the United States of America) in respect of services rendered to the United States of America in charge of governmental functions, is exempt from Irish tax.

3. The Irish authorities shall arrange for the issue of work permits in respect of US citizens who are permanent employees of the Government of the United States of America, assigned to INS duties in Ireland pursuant to the Agreement.

4. (a) In accordance with the existing Irish regulations, US citizens who are permanent employees of the Government of the United States of America assigned to INS duties in Ireland for a period of up to three years shall be regarded as non-residents for the purposes of Irish Exchange Control Regulations. Accordingly, all accounts operated by the said persons shall be designated as external. Applications for permission to operate such accounts should be submitted in writing by each individual concerned to the Central Bank of Ireland. Holders of external accounts will be unable to avail of Irish currency borrowing.

(b) Any US citizen who is a permanent employee of the Government of the United States of America and assigned to INS duties in Ireland under the Agreement for a period in excess of three years may also apply to the Central Bank of Ireland for permission to operate an external account. Such applications shall be considered on a case-by-case basis and will be given sympathetic consideration by the Central Bank of Ireland.

The Embassy has further the honour to propose that the present Note and the Department of State's reply confirming the acceptance of the Government of the United States of America of the above proposals shall constitute an agreement between the two Governments in accordance with Articles III and XII, and paragraph 4 of Article IX of the Agreement and shall enter into force on the date of the Department of State's reply.

The Embassy of Ireland avails itself of this opportunity to renew to the Department of State the assurances of its highest consideration.

Washington DC
31 March 1988

APPENDIX

Operational and Financial Arrangements regarding the recommencement of US Immigration Preinspection at Shannon Airport

1. Preinspection will recommence on 12 April, 1988, using the temporary facilities which were provided for the test period (between 1 July and 31 October 1986) pending construction of permanent facilities.
2. With effect from 1 April, 1989 a charge of IR Pound 0.60 per passenger will be payable to Aer Rianta by airlines using preinspection, in the form of an increase in the Transatlantic passenger load fee. No user charge will be levied in the interim period.
3. A payment of US \$120, 000 will be made by the US Immigration and Naturalisation Service (INS) to Aer Rianta in respect of previous expenses for equipment and supplies used during the test period of preinspection (July-October, 1986).
4. Discussions will continue, through the appropriate channels, with a view to seeking a reduction in the charges made by the US Port of New York (and Customs Authorities) in respect of facilities provided by them, to take to take of the preinspection process at Shannon.

The Department of State to the Embassy of Ireland

The Department of State acknowledges receipt of the Note of the Embassy of Ireland dated March 31, 1988 which reads as follows:

“The Embassy of Ireland presents its compliments to the Department of State and has the honour to refer to the Agreement between Ireland and the United States of America on preinspection, signed at Dublin on 25 June 1986.

Having regard to Articles III and XII of the Agreement, and to the notifications dated 30 January 1987 by which the Governments of Ireland and of the United States of America notified each other that they wish preinspection to continue, the Embassy has the honour to propose, on behalf of the Government of Ireland, that the two Governments agree that preinspection shall recommence at Shannon on 12 April 1988 and shall continue for so long as the Agreement remains in force. In agreeing that preinspection shall recommence at Shannon on 12 April 1988, it is proposed that it shall be the understanding of both Governments that the operational and financial arrangements set out in the Appendix to this Note shall apply.

Having regard to paragraph 4 of Article IX of the Agreement, the Embassy has the honour to propose, on behalf of the Government of Ireland, that the following arrangements shall apply to US citizens who are permanent employees of the Government of the United States of America, assigned to INS duties in Ireland pursuant to the Agreement:

1. In accordance with the existing regulations applicable in Ireland to transfer of residence, the aforementioned persons may, on transferring residence to Ireland, import without payment of import charges, personal property, including a motor vehicle, provided such property has been in their possession for six months prior to their arrival in Ireland. In the case of alcoholic beverages, tobacco products, perfumes and toilet water imported in the personal property of the said persons the normal duty-free allowances to goods contained in the personal luggage of travellers will be granted.
2. In accordance with the provisions of Article X of the Convention between the Government of Ireland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income, done at Dublin on 13 September 1949, any salary, wage, similar remuneration or pension paid by the Government of the United States of America to an individual (other than a citizen of Ireland who is not also a citizen of the United States of America) in respect of services rendered to the United States of America in charge of governmental functions, is exempt from Irish tax.
3. The Irish authorities shall arrange for the issue of work permits in respect of US citizens who are permanent employees of the Government of the United States of America, assigned to INS duties in Ireland pursuant to the Agreement.

4. (a) In accordance with the existing Irish regulations, US citizens who are permanent employees of the Government of the United States of America assigned to INS duties in Ireland for a period of up to three years shall be regarded as non-residents for the purposes of Irish Exchange Control Regulations. Accordingly, all accounts operated by the said persons shall be designated as external. Applications for permission to operate such accounts should be submitted in writing by each individual concerned to the Central Bank of Ireland. Holders of external accounts will be unable to avail of Irish currency borrowing.

(b) Any US citizen who is a permanent employee of the Government of the United States of America and assigned to INS duties in Ireland under the Agreement for a period in excess of three years may also apply to the Central Bank of Ireland for permission to operate an external account. Such applications shall be considered on a case-by-case basis and will be given sympathetic consideration by the Central Bank of Ireland.

The Embassy has further the honour to propose that the present Note and the Department of State's reply confirming the acceptance of the Government of the United States of America of the above proposals shall constitute an agreement between the two Governments in accordance with Articles III and XII, and paragraph 4 of Article IX of the Agreement and shall enter into force on the date of the Department of State's reply.

The Department of State confirms that the above proposals are acceptable to the Government of the United States of America and agrees that the Embassy's Note, with the Appendix attached thereto, and this Note in reply shall constitute an agreement between the two Governments which shall enter into force on the date of this Note.

Department of State,
Washington, March 31, 1988.