



**TREATY SERIES 2007  
N° 134**

**Protocol amending the Convention of 23 July 1990 on the  
Elimination of Double Taxation in connection with the  
Adjustment of Profits of Associated Enterprises**

**Done at Brussels on 25 May 1999**

**Notification of the completion of requirements for entry into force on 11  
February 2004**

**Entered into force on 1 November 2004**

**Presented to Dáil Éireann by the Minister for Foreign Affairs**

**PROTOCOL AMENDING THE CONVENTION OF 23 JULY 1990 ON THE  
ELIMINATION OF DOUBLE TAXATION IN CONNECTION WITH THE  
ADJUSTMENT OF PROFITS OF ASSOCIATED ENTERPRISES**

THE HIGH CONTRACTING PARTIES TO THE TREATY ESTABLISHING THE EUROPEAN COMMUNITY,

*Desiring* to give effect to Article 293 of the Treaty establishing the European Community, by virtue of which they have undertaken to enter into negotiations with each other with a view to securing for the benefit of their nationals the elimination of double taxation,

*Having regard* to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (1) (hereinafter .Arbitration Convention.),

*Having regard* to the Convention of 21 December 1995 on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2),

*Whereas* the Arbitration Convention entered into force on 1 January 1995, pursuant to Article 18 thereof; whereas it will expire on 31 December 1999 unless it is extended,

**HAVE DECIDED** to conclude this Protocol amending the Arbitration Convention, and to this end have designated as their Plenipotentiaries:

THE KINGDOM OF BELGIUM:

Mr Jean-Jacques VISEUR  
Minister for Finance;

THE KINGDOM OF DENMARK:

Ms Marianne JELVED  
Minister for Economic Affairs and Nordic Co-operation;

THE FEDERAL REPUBLIC OF GERMANY:

Mr Hans EICHEL  
Federal Minister for Finance;

THE HELLENIC REPUBLIC:

Mr Yannis PAPANTONIOU  
Minister for Economic Affairs;

THE KINGDOM OF SPAIN:

Mr Cristóbal Ricardo MONTORO MORENO  
State Secretary for Economic Affairs;

THE FRENCH REPUBLIC:

Mr Dominique STRAUSS-KAHN

Minister for Economic Affairs, Finance and Industry;

IRELAND:

Mr Charlie McCREEVY  
Minister for Finance;

THE ITALIAN REPUBLIC:

Mr Vincenzo VISCO  
Minister for Finance;

THE GRAND DUCHY OF LUXEMBOURG:

Mr Jean-Claude JUNCKER  
Prime Minister, Ministre d'Etat, Minister for Finance, Minister for Labour and  
Employment;

THE KINGDOM OF THE NETHERLANDS:

Mr Wilhelmus Adrianus Franciscus Gabriël (Willem) VERMEEND  
State Secretary for Finance;

THE REPUBLIC OF AUSTRIA:

Mr Rudolf EDLINGER  
Federal Minister for Finance;

THE PORTUGUESE REPUBLIC:

Mr António Luciano Pacheco DE SOUSA FRANCO  
Minister for Finance;

THE REPUBLIC OF FINLAND:

Mr Sauli NIINISTÖ  
Deputy Prime Minister and Minister for Finance;

THE KINGDOM OF SWEDEN:

Mr Bosse RINGHOLM  
Minister for Finance;

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND:

Sir Stephen WALL, K.C.M.G., L.V.O.  
Ambassador, permanent Representative of the United Kingdom of Great Britain and  
Northern Ireland to the European Union;

WHO, meeting within the Council and having exchanged their Full Powers, found in  
good and due form,

**HAVE AGREED** as follows:

#### [Article 1](#)

The Convention of 23 July 1990 on the elimination of double taxation in connection  
with the adjustment of profits of associated enterprises is hereby amended as follows:  
Article 20 shall read as follows:

## ‘Article 20

This Convention is concluded for a period of five years. It shall be extended for further periods of five years at a time, unless a Contracting State informs the Secretary-General of the Council of the European Union of its objection thereto in writing at least six months before the expiry of any five year period.’

## Article 2

1. This Protocol shall be subject to ratification, acceptance or approval by the Signatory States. The instruments of ratification, acceptance or approval shall be deposited with the Secretary-General of the Council of the European Union.
2. The Secretary-General of the Council of the European Union shall notify the Signatory States of:
  - (a) the deposit of each instrument of ratification, acceptance or approval;
  - (b) the date on which this Protocol will enter into force.

## Article 3

1. This Protocol shall enter into force on the first day of the third month following the deposit of the instrument of ratification, acceptance or approval by the last Signatory State to take this step.
2. This Protocol shall take effect as from 1 January 2000.
3. The period beginning on 1 January 2000 and ending on the date of entry into force of this Protocol shall not be taken into account in determining whether a case has been presented within the time specified in Article 6(1) of the Arbitration Convention.

## Article 4

This Protocol, drawn up in a single original in the Danish, Dutch, English, Finnish, French, German, Greek, Irish, Italian, Portuguese, Spanish and Swedish languages, all twelve texts being equally authentic, shall be deposited in the archives of the General Secretariat of the Council of the European Union. The Secretary-General shall transmit a certified copy to the Government of each Signatory State.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

**DONE** at Brussels, on the twenty-fifth day of May in the year one thousand nine hundred and ninety-nine.

**FINAL ACT OF THE CONFERENCE OF THE REPRESENTATIVES OF  
THE GOVERNMENTS OF THE MEMBER STATES MEETING WITHIN  
THE COUNCIL ON 25 MAY 1999**

THE REPRESENTATIVES OF THE GOVERNMENTS OF THE MEMBER STATES, MEETING WITHIN The Council on 25 May 1999,

*Recalling* the conclusions of 19 May 1998 on the extension of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (the 'Arbitration Convention'), in which they agreed that the Arbitration Convention should be extended for a further period of five years from the date of its expiry and that after the end of that period it should automatically be extended for further periods of five years at a time, provided that no Contracting State objected;

**HAVE AGREED** on the need to extend the Arbitration Convention for a further period of five years from 1 January 2000;

**HAVE PROCEEDED** to sign the Protocol amending the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises.

**DONE** at Brussels, on the twenty-fifth day of May in the year one thousand nine hundred and ninety-nine.