



TREATY SERIES 2012
Nº 15

**Protocol amending the Convention between Ireland
and the Federal Republic of Germany for the Avoidance of
Double Taxation and the Prevention of Fiscal Evasion
with respect to Taxes on Income and Capital and to the
Gewerbsteuer (trade tax)**

Done at Berlin on 25 May 2010

Instruments of Ratification for the entry into force of the Agreement
exchanged on 3 June 2011

Entered into force on 3 June 2011

Presented to Dáil Éireann by the Minister for Foreign Affairs and Trade

**PROTOCOL AMENDING THE CONVENTION BETWEEN IRELAND
AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE
OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND CAPITAL AND TO THE
GEWERBESTEUER (TRADE TAX)**

Ireland

and

The Federal Republic of Germany

Desiring to amend the Convention between Ireland and the Federal Republic of Germany for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital and to the Gewerbesteuer (trade tax) signed at Dublin on the 17th day of October 1962

HAVE AGREED as follows:

Article 1

Article XXII shall be amended by:

(a) replacing the third sentence in paragraph 2(a)(aa) with:

“The first sentence shall in the case of income from dividends apply only to such dividends as are paid to a company which is a resident of the Federal Republic by a company which is a resident of Ireland, at least 10 per cent of the voting shares of which are owned by the first-mentioned company.”

(b) replacing paragraph 2(a)(bb) with:

" there shall be allowed as a credit against Federal Republic tax payable in respect of the following items of income from sources within Ireland the Irish tax payable under the laws of Ireland and in accordance with this Convention in respect of:

- (i) dividends not dealt with in sub-paragraph (aa) above;
- (ii) remuneration and pensions within the meaning of Article XIII paid out of public funds of Ireland to an individual who is a German national without being also a national of Ireland.”

and

(c) deleting the final sentence of paragraph 2(b).

Article 2

1. This Protocol shall be ratified and the instruments of ratification shall be exchanged as soon as possible.

2. This Protocol shall enter into force on the day of the exchange of the instruments of ratification and shall thereupon have effect:

(a) in Ireland:

(i) in the case of income tax, income levy and capital gains tax, for any year of assessment beginning on or after the first day of January in the year in which this Agreement enters into force;

(ii) in the case of corporation tax, for any financial year beginning on or after the first day of January in the year in which this Agreement enters into force;

(b) in the Federal Republic of Germany:

(i) in the case of taxes withheld at source, in respect of amounts paid on or after the first day of January in the year in which this Agreement enters into force;

(ii) in the case of other taxes, in respect of taxes levied for periods beginning on or after the first day of January in the year in which this Agreement enters into force.

3. The Irish text of the Convention shall cease to have effect from the dates on which this Protocol becomes effective for taxes in accordance with the relevant provisions of paragraph 2.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto, have signed this Protocol.

DONE in duplicate at Berlin on 25 May 2010 in the German and English languages, both texts being equally authoritative.

FOR IRELAND

Dan Mulhall

**FOR THE FEDERAL
REPUBLIC OF GERMANY**

Susanne Wasum-Rainer