

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

IRELAND

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 29 May 2013 - Or. Engl. (*in force since 1 September 2013*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax (including the universal social charge);
 - . Corporation tax.
- . **Article 2, paragraph 1.a.ii:** Capital gains tax.
- . **Article 2, paragraph 1.b.iii.A:** Capital acquisitions tax.
- . **Article 2, paragraph 1.b.iii.B:** Local property tax.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise duties.
- . **Article 2, paragraph 1.b.iii.G:** Stamp duties.

ANNEX B – Competent Authorities

The Revenue Commissioners or their authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individuals possessing the citizenship of Ireland, and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>