



STATUTORY INSTRUMENTS.

**S.I. No. 468 of 2014**



DOUBLE TAXATION RELIEF (TAXES ON INCOME) (KINGDOM OF  
DENMARK) ORDER 2014

## DOUBLE TAXATION RELIEF (TAXES ON INCOME) (KINGDOM OF DENMARK) ORDER 2014

WHEREAS it is enacted by section 826(1) (as amended by section 157 of the Finance Act 2010 (No. 5 of 2010)) of the Taxes Consolidation Act 1997 (No. 39 of 1997) that where the Government by order declare that arrangements specified in the order have been made with the government of any territory outside the State in relation to affording relief from double taxation in respect of income tax, corporation tax in respect of income and chargeable gains, capital gains tax or any taxes of a similar character imposed by the laws of the State or by the laws of that territory and, in the case of taxes of any kind or description imposed by the laws of the State or the laws of that territory, in relation to exchanging information for the purposes of the prevention and detection of tax evasion, granting relief from taxation under the laws of that territory to persons who are resident in the State for the purposes of tax or collecting and recovering tax (including interest, penalties and costs in connection with such tax) for the purpose of the prevention of tax evasion, and that it is expedient that those arrangements should have the force of law, and that the order so made is referred to in Part 1 of Schedule 24A of the Taxes Consolidation Act 1997, then, subject to section 826 of that Act, the arrangements shall, notwithstanding any enactment, have the force of law as if such order were an Act of the Oireachtas on and from the date of the insertion of a reference to the order into Part 1 of Schedule 24A;

AND WHEREAS it is further enacted by section 826(6) of the Taxes Consolidation Act 1997 that where such an order is proposed to be made, a draft of the order shall be laid before Dáil Éireann and the order shall not be made until a resolution approving of the draft has been passed by Dáil Éireann;

AND WHEREAS a draft of the following Order has been laid before Dáil Éireann and a resolution approving of the draft has been passed by Dáil Éireann;

NOW, the Government, in exercise of the powers conferred on them by section 826(1) (as amended by section 157 of the Finance Act 2010 (No. 5 of 2010)) of the Taxes Consolidation Act 1997, hereby order as follows:

1. This Order may be cited as the Double Taxation Relief (Taxes on Income) (Kingdom of Denmark) Order 2014.

2. It is declared that—

(a) the arrangements specified in the Protocol, the text of which is set out in the Schedule, have been made with the Government of the

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 21st October, 2014.*

Kingdom of Denmark in relation to affording relief from double taxation and the prevention from fiscal evasion with respect to taxes on income, corporation tax in respect of income and chargeable gains, capital gains tax and any taxes of a similar character imposed by the laws of the State or by the laws of the Kingdom of Denmark,

and

(b) it is expedient that those arrangements should have the force of law.

**SCHEDULE**

**PROTOCOL**

**TO AMEND THE 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, WHICH WAS SIGNED AT DUBLIN ON 26 MARCH 1993**

The Government of Ireland and the Government of the Kingdom of Denmark

Desiring to conclude a Protocol to amend the 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, which was signed at Dublin on 26 March 1993 (hereinafter referred to as “the Convention”),

Have agreed as follows:

**ARTICLE I**

Subparagraph (c) of paragraph 1 of Article 23 (Methods for elimination of double taxation) of the Convention shall be deleted and shall be replaced by the following:

“(c) Where a resident of Denmark derives income which, in accordance with the provisions of this Convention shall be taxable only in Ireland, Denmark may include this income in the tax base, but shall allow as a deduction from the income tax that part of the income tax, which is attributable to the income derived from Ireland.”.

**ARTICLE II**

1. This Protocol shall be subject to ratification in accordance with the applicable procedures in Ireland and in the Kingdom of Denmark. The Contracting States shall notify each other in writing, through diplomatic channels, when their respective applicable procedures have been satisfied.

2. The Protocol shall enter into force on the date of the later of the notifications referred to in paragraph 1. The provisions of this Protocol shall have effect with regard to tax years beginning on or after 1 January of the calendar year next following the year of the entry into force of this Protocol.

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

DONE in duplicate at Dublin on 22 July 2014, in the English language.

For the Government of Ireland:

For the Government of the Kingdom of  
Denmark:

Simon Harris

Niels Christen Pultz



GIVEN under the Official Seal of the Government,  
14 October 2014.

ENDA KENNY,  
Taoiseach.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

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