



UPDATE ON IRELAND'S DOUBLE TAXATION TREATY NETWORK

Signed DTA's

Ireland has signed comprehensive double taxation agreements (“DTAs”) with 62 countries, of which 54 are in effect. A summary of the treaties that are signed is set out below. The 8 DTAs that have been signed but are not yet in effect are with the following countries: Albania, Bosnia & Herzegovina, Hong Kong, Kuwait, Montenegro, Morocco, Singapore, UAE– many of the benefits offered to treaty countries within the Irish tax legislation are also available to persons resident in countries where the treaty is signed but is not yet in force.

Treaty negotiations completed and awaiting signature

Negotiations for new agreements with Armenia, Panama, Saudi Arabia, Thailand and a new agreement with Germany have been concluded and are awaiting signature. Negotiations on Protocols to the existing agreements with Belgium and Switzerland have also been concluded and are expected to be signed shortly.

Protocols to the existing treaties with Austria, Malaysia, South Africa and Germany have been signed and are expected to take effect shortly.

Negotiations in progress

Negotiations for new agreements with the following countries are at various stages: Argentina, Azerbaijan, Egypt, Tunisia, and Ukraine.

Negotiations are at various stages for the revision of existing agreements with Cyprus, France, Italy, Korea and Pakistan.

Planned negotiations

It is also planned to initiate negotiations for new agreements with other countries as follows: Brazil, Indonesia, Kazakhstan and the Philippines.

Albania*	Hungary	Norway
Australia	Hong Kong*	Pakistan
Austria	Iceland	Poland
Bahrain	India	Portugal
Belgium	Israel	Romania
Belarus	Italy	Russia
Bosnia Herzegovina*	Japan	Serbia
Bulgaria	Korea	Singapore*
Canada	Kuwait*	Slovak Republic
Chile	Latvia	Slovenia
China	Lithuania	South Africa
Croatia	Luxembourg	Spain
Cyprus	Macedonia	Sweden
Czech Republic	Malaysia	Switzerland
Denmark	Malta	Turkey
Estonia	Mexico	UAE*
Finland	Moldova	UK
France	Montenegro*	US
Georgia	Morocco*	Vietnam
Germany	Netherlands	Zambia
Greece	New Zealand	

* Not yet in force

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- Irish companies with significant operations in Ireland and other foreign jurisdictions e.g. EU, US etc.
- Multinational companies doing business in Ireland.
- Irish family owned businesses.
- Other professional advisors including solicitors and accountants.
- High net worth individuals.