



Treaty Series No. 118 (1973)

## Protocol

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of the Republic of Ireland  
amending the Agreement for the  
Reciprocal Relief of Double Taxation in  
respect of United Kingdom Profits Tax  
and Irish Corporation Profits Tax,  
signed on 18 May 1949

London, 2 May 1973

[The Protocol entered into force on 4 August 1973]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
November 1973*

LONDON  
HER MAJESTY'S STATIONERY OFFICE

5p net

**PROTOCOL**  
**BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM**  
**OF GREAT BRITAIN AND NORTHERN IRELAND AND THE**  
**GOVERNMENT OF THE REPUBLIC OF IRELAND AMENDING**  
**THE AGREEMENT FOR THE RECIPROCAL RELIEF OF**  
**DOUBLE TAXATION IN RESPECT OF UNITED KINGDOM**  
**PROFITS TAX AND IRISH CORPORATION PROFITS TAX,**  
**SIGNED ON 18 MAY 1949**

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Ireland;

Desiring to conclude a Protocol to amend the Agreement between the Contracting Parties for the reciprocal relief of double taxation in respect of United Kingdom Profits Tax and Irish Corporation Profits Tax, signed on 18 May 1949 (1) (hereinafter referred to as "the Agreement");

Have agreed as follows:

**ARTICLE 1**

In Article VII(1) and (2) of the Agreement for the words "beneficially owns, directly or indirectly, not less than three quarters of the ordinary share capital of" there shall be substituted the words "controls, directly or indirectly, not less than 10 per cent of the voting power in".

**ARTICLE 2**

This Protocol, which shall form an integral part of the Agreement, shall come into force<sup>(2)</sup> when the last of all such things shall have been done in the United Kingdom and the Republic of Ireland as are necessary to give the Protocol the force of law in the United Kingdom<sup>(3)</sup> and the Republic of Ireland<sup>(4)</sup> respectively, and shall thereupon have effect in respect of dividends paid on or after 6 April 1973.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

Done in two originals at London this 2nd day of May, 1973.

For the Government of the United Kingdom of Great Britain and Northern Ireland:      For the Government of the Republic of Ireland:

ANTHONY KERSHAW

DONAL O'SULLIVAN

---

(1) Schedule to S.I. No. 1434 (1949).

(2) The Protocol entered into force on 4 August 1973.

(3) S.I. No. 1331 (1973).

(4) Finance Act 1973.

**HER MAJESTY'S STATIONERY OFFICE**

*Government Bookshops*

**49 High Holborn, London WC1V 6HB**  
**13a Castle Street, Edinburgh EH2 3AR**  
**41 The Hayes, Cardiff CF1 1JW**  
**Brazennose Street, Manchester M60 8AS**  
**Southey House, Wine Street, Bristol BS1 2BQ**  
**258 Broad Street, Birmingham B1 2HE**  
**80 Chichester Street, Belfast BT1 4JY**

*Government publications are also available  
through booksellers*