



TREATY SERIES 2007
Nº 48

**Protocol amending the Convention of 23 July 1990 on the
Elimination of Double Taxation in connection with the
Adjustment of Profits of Associated Enterprises**

Done at Brussels on 25 May 1999

**Notification of completion of requirements for entry into force on 11 February
2004**

Entered into force on 1 November 2004

Presented to Dáil Éireann by the Minister for Foreign Affairs

**PROTOCOL AMENDING THE CONVENTION OF 23 JULY 1990 ON THE
ELIMINATION OF DOUBLE TAXATION IN CONNECTION WITH THE
ADJUSTMENT OF PROFITS OF ASSOCIATED ENTERPRISES**

The High Contracting Parties to the Treaty establishing the European Community,

Desiring to give effect to Article 293 of the Treaty establishing the European Community, by virtue of which they have undertaken to enter into negotiations with each other with a view to securing for the benefit of their nationals the elimination of double taxation,

Having Regard to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (1) (hereinafter *Arbitration Convention*.),

Having Regard to the Convention of 21 December 1995 on the accession of the Republic of Austria, the Republic of Finland and the Kingdom of Sweden to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2),

Whereas the Arbitration Convention entered into force on 1 January 1995, pursuant to Article 18 thereof; whereas it will expire on 31 December 1999 unless it is extended,

HAVE DECIDED to conclude this Protocol amending the Arbitration Convention, and to this end have designated as their Plenipotentiaries:

THE KINGDOM OF BELGIUM:

Mr Jean-Jacques VISEUR
Minister for Finance;

THE KINGDOM OF DENMARK:

Ms Marianne JELVED
Minister for Economic Affairs and Nordic Co-operation;

THE FEDERAL REPUBLIC OF GERMANY:

Mr Hans EICHEL
Federal Minister for Finance;

THE HELLENIC REPUBLIC:

Mr Yannis PAPANTONIOU
Minister for Economic Affairs;

THE KINGDOM OF SPAIN:

Mr Cristóbal Ricardo MONTORO MORENO
State Secretary for Economic Affairs;

THE FRENCH REPUBLIC:

Mr Dominique STRAUSS-KAHN
Minister for Economic Affairs, Finance and Industry;

IRELAND:
Mr Charlie McCREEVY
Minister for Finance;

THE ITALIAN REPUBLIC:
Mr Vincenzo VISCO
Minister for Finance;

THE GRAND DUCHY OF LUXEMBOURG:
Mr Jean-Claude JUNCKER
Prime Minister, Ministre d'Etat, Minister for Finance, Minister for Labour and
Employment;

THE KINGDOM OF THE NETHERLANDS:
Mr Wilhelmus Adrianus Franciscus Gabriël (Willem) VERMEEND
State Secretary for Finance;

THE REPUBLIC OF AUSTRIA:
Mr Rudolf EDLINGER
Federal Minister for Finance;

THE PORTUGUESE REPUBLIC:
Mr António Luciano Pacheco DE SOUSA FRANCO
Minister for Finance;

THE REPUBLIC OF FINLAND:
Mr Sauli NIINISTÖ
Deputy Prime Minister and Minister for Finance;

THE KINGDOM OF SWEDEN:
Mr Bosse RINGHOLM
Minister for Finance;

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND:
Sir Stephen WALL, K.C.M.G., L.V.O.
Ambassador, permanent Representative of the United Kingdom of Great Britain and
Northern Ireland to the European Union;

WHO, meeting within the Council and having exchanged their Full Powers, found in
good and due form,

HAVE AGREED as follows:

[Article 1](#)

The Convention of 23 July 1990 on the elimination of double taxation in connection
with the adjustment of profits of associated enterprises is hereby amended as follows:

Article 20 shall read as follows:

‘Article 20

This Convention is concluded for a period of five years. It shall be extended for further periods of five years at a time, unless a Contracting State informs the Secretary-General of the Council of the European Union of its objection thereto in writing at least six months before the expiry of any five year period’.

Article 2

1. This Protocol shall be subject to ratification, acceptance or approval by the Signatory States. The instruments of ratification, acceptance or approval shall be deposited with the Secretary-General of the Council of the European Union.

2. The Secretary-General of the Council of the European Union shall notify the Signatory States of:

(a) the deposit of each instrument of ratification, acceptance or approval;

(b) the date on which this Protocol will enter into force.

Article 3

1. This Protocol shall enter into force on the first day of the third month following the deposit of the instrument of ratification, acceptance or approval by the last Signatory State to take this step.

2. This Protocol shall take effect as from 1 January 2000.

3. The period beginning on 1 January 2000 and ending on the date of entry into force of this Protocol shall not be taken into account in determining whether a case has been presented within the time specified in Article 6(1) of the Arbitration Convention.

Article 4

This Protocol, drawn up in a single original in the Danish, Dutch, English, Finnish, French, German, Greek, Irish, Italian, Portuguese, Spanish and Swedish languages, all twelve texts being equally authentic, shall be deposited in the archives of the General Secretariat of the Council of the European Union.

The Secretary-General shall transmit a certified copy to the Government of each Signatory State.

En fe de lo cual, los Plenipotenciarios reunidos en el seno del Consejo suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Re p̄rsxrg sxm amxsŶqx, oi tpocecqallŶmoi pkgqenoŶrioi tpŶcqawam so paq̄m p̄xs̄jokko.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires réunis au sein du Conseil ont apposé leur signature au bas du present protocole.

Dá fhianú sin, chuir na Lánchumhachtaigh thíos-sínithe a lámh leis an bPrótacal seo.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de gevolmachtigden, in het kader van de Raad bijeen, hun handtekening onder dit protocol hebben gesteld.

Em fé do que os plenipotenciários apuseram as suas assinaturas, no final do presente protocolo.

Tämän vakuudeksi täysivaltaiset edustajat ovat allekirjoittaneet tämän pöytäkirjan.

Till bevis härfpå har de befullmäktigade, församlade i rådet, undertecknat detta protokoll.

Hecho en Bruselas, el veinticinco de mayo de mil novecientos noventa y nueve.

Udfærdiget i Bruxelles den femogtyvende maj nitten hundrede og nioghalvfems.

Geschehen zu Brüssel am fünfundzwanzigsten Mai neunzehnhundertneunundneunzig.
„cime rsiy BqtnŶkkey, sgm ejjorsP pŶlpsg LaÀot sot Ŷsoty v̄kia emmiajūria ememPmsa emmŶa.

Done at Brussels, on the twenty-fifth day of May in the year one thousand nine hundred and ninety-nine.

Fait à Bruxelles, le vingt-cinq mai mil neuf cent quatre-vingt-dix-neuf.

Arna dhéanamh sa Bhruiséil ar an gcúigiú lá is fiche de Bhealtaine sa bhliain míle naoi gcéad nócha a naoi.

Fatto a Bruxelles, il venticinque maggio millenovecentonovantanove.

Gedaan te Brussel, op vijfentwintig mei negentienhonderd negenennegentig.

Feito em Bruxelas, em vinte e cinco de Maio de mil novecentos e noventa e nove.

Tehty Brysselissä kahdentenäkymmenentenäviidentenä päivänä toukokuuta vuonna tuhatyhdeksänsataayhdeks änkymmentäyhdeksän.

Utfärdat i Bryssel den tjugofemte maj nittonhundra nittionio.