



**TREATY SERIES 2008
N° 17**

**Protocol Amending the 1950 Consular Convention
between Ireland and the United States of America**

Done at Washington on 16 June 1998

**Notifications of the completion of respective domestic requirements for entry
into force on 9 July 1998 and 26 February 2002**

Entered into force on 27 March 2002

Presented to Dáil Éireann by the Minister for Foreign Affairs

PROTOCOL AMENDING THE 1950 CONSULAR CONVENTION BETWEEN IRELAND AND THE UNITED STATES OF AMERICA

Ireland and the United States of America,

Considering that it has become advisable to extend in certain respects the Consular Convention which was agreed at Dublin on May 1, 1950,

HAVE DECIDED to conclude a Protocol No.2 Amending the Consular Convention and agree as follows;

Article 1

Notwithstanding the provisions of Article 13(5)(a) of the Convention, the relief from the burden of taxation given under the Convention can be extended to include relief from taxes for which the consular officer or employee can be charged, but in respect of which he or she would not be the person legally liable, in the absence of such relief.

Article 2

Notwithstanding the provisions of Article 13(5)(b)(iv) of the Convention, the relief from the burden of taxation given under the Convention can be extended to include relief from taxes on transactions.

Article 3

1. Unless provided otherwise in this Protocol, the relief referred to in Articles 1 and 2 shall be as follows:

(1) The Embassy and the career Consulates of the United States of America located in the territory of Ireland shall be exempt from or be refunded all identifiable national, regional and municipal taxes whether or not incorporated in the price of goods or services supplied for official use.

(2) United States diplomatic agents and administrative and technical staff of the Embassy, and consular officers and consular employees of the career Consulates of the United States of America located in the territory of Ireland (with the exception of persons who are nationals of or permanently resident in Ireland) shall be exempt from or be refunded all identifiable national, regional and municipal taxes whether or not incorporated in the price of goods or services supplied for official or personal use.

(3) The Embassy and the career Consulates of Ireland located in the territory of the United States of America shall be exempt from all identifiable federal, state and municipal taxes on the purchase or sale of goods and services supplied for official use.

(4) Irish diplomatic agents and administrative and technical staff of the Embassy, and consular officers and consular employees of the career Consulates of Ireland located in the territory of the United States of America

(with the exception of persons who are nationals of or permanently resident in the United States) shall be exempt from all identifiable federal, state and municipal taxes on the purchase or sale of goods and services supplied for official or personal use.

2. Where a person qualifies for relief under subparagraphs (2) or (4) of Article 3.1, the relief shall also apply, in like manner, to members of their families forming part of their respective households.

Article 4

The Contracting Parties agree that a special reciprocal administrative arrangement will apply in respect of relief of taxation on motor vehicles.

Article 5

This Protocol is without prejudice to the position of the Parties regarding their respective interpretations of the Vienna Convention on Diplomatic Relations of 18 April 1961 and the Vienna Convention on Consular Relations of 24 April 1963. The grant of tax exemption in the United States accorded by this Protocol shall have the same scope as the grant of tax exemption accorded by the United States in implementation of the said Vienna Conventions.

Article 6

This Protocol shall enter into force on the thirtieth day after both Contracting Parties have been notified that the respective domestic requirements for its entry into force have been completed.

Article 7

This Protocol shall continue in force until either Contracting Party shall have given to the other six months notice of termination.

Article 8

This Protocol and the Convention and the Protocol of 1952 shall be construed and read together as one document.

IN WITNESS WHEREOF the undersigned, being duly authorised by their respective Governments, have signed this Protocol.

DONE at Washington, in duplicate, this sixteenth day of June, 1998, in the English language, the text being authentic.

Sean O’Huiginn
FOR IRELAND

Patrick F. Kennedy
FOR THE UNITED STATES OF AMERICA