

Ireland

A. Progress in the implementation of the minimum standard

Ireland has 73 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-six of those agreements, the agreements with Australia, Austria, Belgium, Canada, Denmark, Finland, France, Georgia, Iceland, India, Israel, Japan, Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, Norway, Poland, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom, comply with the minimum standard.

Ireland signed the MLI in 2017 and deposited its instrument of ratification on 29 January 2019. The MLI entered into force for Ireland on 1 May 2019. Ireland has not listed its agreements with Germany, the Netherlands and Switzerland but indicated in its response to the Peer Review questionnaire that bilateral negotiations were being pursued with respect to those agreements.

Ireland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶⁹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Ireland.

Summary of the jurisdiction response - Ireland

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	Yes	PPT alone	N/A	N/A	
4	Austria	Yes	PPT alone	N/A	N/A	
5	Bahrain	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	Yes	N/A	
7	Belgium	Yes	PPT alone	N/A	N/A	
8	Bosnia-Herzegovina	No	N/A	Yes	N/A	
9	Botswana	No	N/A	Yes	N/A	
10	Bulgaria	No	N/A	Yes	N/A	
11	Canada	Yes	PPT alone	N/A	N/A	Effective for all other taxes from 1 June 2020
12	Chile	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	

⁶⁹ For its agreements listed under the MLI, Ireland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	Yes	PPT alone	N/A	N/A	Effective for all other taxes from 1 July 2020
18	Egypt	No	N/A	Yes	N/A	
19	Estonia	No	N/A	Yes	N/A	
20	Ethiopia*	No	N/A	Yes	N/A	
21	Finland	Yes	PPT alone	N/A	N/A	
22	France	Yes	PPT alone	N/A	N/A	
23	Georgia	Yes	PPT alone	N/A	N/A	
24	Germany	No	N/A	No	N/A	Protocol implementing the minimum standard is finalised and procedures are underway for permission to sign.
25	Greece	No	N/A	Yes	N/A	
26	Hong Kong (China)	No	N/A	Yes	N/A	
27	Hungary	No	N/A	Yes	N/A	
28	Iceland	Yes	PPT alone	N/A	N/A	Effective for all other taxes from 1 July 2020
29	India	Yes	PPT alone	N/A	N/A	
30	Israel	Yes	PPT alone	N/A	N/A	
31	Italy	No	N/A	Yes	N/A	
32	Japan	Yes	PPT alone	N/A	N/A	
33	Kazakhstan	No	N/A	Yes	N/A	Partial compliance with minimum standard. PPT included; preamble missing.
34	Korea	No	N/A	Yes	N/A	
35	Kuwait*	No	N/A	Yes	N/A	
36	Latvia	No	N/A	Yes	N/A	
37	Lithuania	Yes	PPT alone	N/A	N/A	
38	Luxembourg	Yes	PPT alone	N/A	N/A	
39	Malaysia	No	N/A	Yes	N/A	
40	Malta	Yes	PPT alone	N/A	N/A	
41	Mexico	No	N/A	Yes	N/A	
42	Moldova*	No	N/A	Yes	N/A	
43	Montenegro	No	N/A	Yes	N/A	
44	Morocco	No	N/A	Yes	N/A	
45	Netherlands	Yes	PPT alone	N/A	PPT alone	New treaty was signed on 13 June 2019 and came into force on 29 February 2020. Its provisions will enter into effect from 2021.
46	New Zealand	Yes	PPT alone	N/A	N/A	
47	North Macedonia	No	N/A	Yes	N/A	
48	Norway	Yes	PPT alone	N/A	N/A	
49	Pakistan	No	N/A	Yes	N/A	
50	Panama	No	N/A	Yes	N/A	
51	Poland	Yes	PPT alone	N/A	N/A	
52	Portugal	No	N/A	Yes	N/A	
53	Qatar	No	N/A	Yes	N/A	
54	Romania	No	N/A	Yes	N/A	
55	Russia	No	N/A	Yes	N/A	
56	Saudi Arabia	No	N/A	Yes	N/A	

57	Serbia	Yes	PPT alone	N/A	N/A	
58	Singapore	Yes	PPT alone	N/A	N/A	
59	Slovak Republic	Yes	PPT alone	N/A	N/A	
60	Slovenia	Yes	PPT alone	N/A	N/A	
61	South Africa	No	N/A	Yes	N/A	
62	Spain	No	N/A	Yes	N/A	
63	Sweden	No	N/A	Yes	N/A	
64	Switzerland	No	N/A	Yes	PPT alone	Protocol incorporating the minimum standard was signed on 13 June 2019 and was ratified by Ireland via Finance Act 2019 but is not yet in force.
65	Thailand	No	N/A	Yes	N/A	
66	Turkey	No	N/A	Yes	N/A	
67	Ukraine	Yes	PPT alone	N/A	N/A	
68	United Arab Emirates	Yes	PPT alone	N/A	N/A	
69	United Kingdom	Yes	PPT alone	N/A	N/A	
70	United States	No	N/A	Yes	N/A	
71	Uzbekistan*	No	N/A	Yes	N/A	
72	Viet Nam	No	N/A	Yes	N/A	
73	Zambia	No	N/A	Yes	N/A	



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