

Ireland - Zambia

Income

Convention Signatories: Ireland, Zambia

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Effective: In Ireland: income tax and surtax, from April 6, 1967; corporation tax, from April 1, 1967. In Zambia, from April 1, 1967. See Article XXIII.

Status: In Force

Tax Analysts classification: Income

¹ Related Documents:

CONVENTION BETWEEN IRELAND AND THE REPUBLIC OF ZAMBIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

SIGNED AT LONDON ON MARCH 29, 1971.

The Government of Ireland and the Government of the Republic of Zambia,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Article I

1. The taxes which are the subject of this Convention are:

(a) in Ireland:

the income tax (including sur-tax) and the corporation profits tax (hereinafter referred to as "Irish tax");

(b) in Zambia:

the income tax (hereinafter referred to as "Zambian tax").

2. The Convention shall also apply to any identical or substantially similar taxes which are imposed in addition to, or in place of, the existing taxes subsequent to the date of signature of this Convention. At the end of each year, the taxation authorities of the Contracting States shall notify to each other any changes which have been made in their respective taxation laws.

Article II

1. In this Convention, unless the context otherwise requires:

(a) the terms "a Contracting State" and "the other Contracting State" mean Ireland or Zambia, as the context requires;

(b) the term "person" includes an individual and any body of persons corporate or not corporate;

(c) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(d) the term “tax” means Irish tax or Zambian tax, as the context requires;

(e) the term “resident of Ireland” means:

(i) any company whose business is managed and controlled in Ireland. Provided that nothing in this paragraph shall affect any provisions of the law of Ireland regarding the imposition of corporation profits tax in the case of a company incorporated in Ireland;

(ii) any other person who is resident in Ireland for the purposes of Irish tax and not resident in Zambia for the purposes of Zambian tax;

(f) the term “resident of Zambia” means:

(i) any company whose business is managed and controlled in Zambia;

(ii) any other person who is resident in Zambia for the purposes of Zambian tax and not resident in Ireland for the purposes of Irish tax;

(g) the terms “resident of a Contracting State” and “resident of the other Contracting State” mean a person who is a resident of Ireland or a person who is a resident of Zambia, as the context requires;

(h) the terms “Irish enterprise” and “Zambian enterprise” mean respectively an industrial, mining, commercial, plantation, agricultural or pastoral enterprise or undertaking or any like enterprise or undertaking carried on by a resident of Ireland and an industrial, mining, commercial, plantation, agricultural or pastoral enterprise or undertaking or any like enterprise or undertaking carried on by a resident of Zambia;

(i) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean an Irish enterprise or a Zambian enterprise, as the context requires;

(j) the term “international traffic” includes traffic between places in one country in the course of a journey which extends over more than one country;

(k) the term “taxation authority” means:

(i) in the case of Ireland, the Revenue Commissioners or their authorised representative;

(ii) in the case of Zambia, the Commissioner of Taxes or his authorised representative.

2. Where any Article of this Convention provides (with or without conditions) that income derived by a resident of a Contracting State from sources within the other Contracting State shall be taxable only in the first-mentioned State or entitled to a reduced rate of tax in the other State and, under the law in force in that first-mentioned State, the said income is subject to tax by reference to the amount thereof which is remitted to or received in that State and not by reference to the full amount thereof, then the exemption or reduction in rate in the other State resulting from such Article shall apply only to so much of the income as is remitted to or received in the first-mentioned State.

3. In the application of the provisions of this Convention by a Contracting State, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of this Convention.

Article III

1. For the purposes of this Convention the term “permanent establishment” means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

2. The term “permanent establishment” shall include especially:

(a) a place of management;

- (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop;
 - (f) a mine, oil well, quarry or other place of extraction of natural resources;
 - (g) a building site or construction or assembly project which exists for more than twelve months.
3. The term "permanent establishment" shall not be deemed to include:
- (a) the use of facilities solely for the purpose of storage, display, or delivery of goods or merchandise belonging to the enterprise;
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
 - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
 - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;
 - (e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for similar activities which have a preparatory or auxiliary character, for the enterprise.
4. An enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if it carries on supervisory activities in that other Contracting State for more than twelve months in connection with a construction, installation, or assembly project which is being undertaken in that other Contracting State.
5. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State--other than a agent of independent status to whom paragraph 6 applies--shall be deemed to be a permanent establishment in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise, unless his activities are limited to the purchase of goods or merchandise for the enterprise.
6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent, or any other agent of independent status, where such person is acting in the ordinary course of his business.
7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article IV

1. Income from immovable property may be taxed in the Contracting State in which such property is situated.
2. The term "immovable property" shall be defined in accordance with the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to

variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of professional services.

Article V

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In the determination of the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles laid down in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which are dealt with separately in other articles of this Convention, when the provisions of those Articles shall not be affected by the provisions of this Article.

Article VI

Notwithstanding the provisions of Articles III and V, profits of an enterprise from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

Article VII

Where

(a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

Article VIII

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State who is beneficially entitled thereto shall be exempt from any tax in that first-mentioned State which is chargeable on dividends in addition to the tax chargeable in respect of the profits or income of the company.

2. The provisions of paragraph 1 shall not apply if the recipient of the dividends, being a resident of a Contracting State, has in the other Contracting State, of which the company paying the dividends is a resident, a permanent establishment with which the holding by virtue of which the dividends are paid is effectively connected. In such a case, the dividends shall remain taxable in that other Contracting State according to its own law.

3. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State shall not impose any tax on the dividends paid by the company to persons who are not residents of that other State, or subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article IX

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State who is beneficially entitled thereto shall be taxable only in that other State.

2. The term "interest" as used in this Article means income from Government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and debt-claims of every kind as well as all other income assimilated, by the taxation law of the State in which the income arises, to income from money lent.

3. The provisions of paragraph 1 shall not apply if the recipient of the interest, being a resident of a Contracting State, has in the other Contracting State in which the interest arises a permanent establishment with which the debt-claim from which the interest arises is effectively connected. In such a case, the interest shall remain taxable in that other Contracting State according to its own law.

4. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the interest paid, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payment shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

Article X

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State who is beneficially entitled thereto shall be taxable only in that other State.

2. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work (including films for use in connection with television or video tapes for use in connection therewith or tapes for use in connection with radio) any patent, trade-mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment, or for information concerning industrial, commercial or scientific experience.

3. The provisions of paragraph 1 shall not apply if the recipient of the royalties, being a resident of a Contracting State, has in the other Contracting State in which the royalties arise a permanent establishment with which the right or property giving rise to the royalties is effectively connected. In such a case, the royalties shall remain taxable in that other Contracting State according to its own law.

4. Where, owing to a special relationship between the payer and the recipient or between both of them and some other person, the amount of the royalties paid, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the recipient in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the payment shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

Article XI

1. Gains from the sale, transfer or exchange of capital assets derived by a resident of a Contracting State from sources within the other Contracting State shall be taxable only in the first-mentioned State.

2. The provisions of paragraph 1 shall not apply where a resident of a Contracting State carries on a trade or business in the other Contracting State through a permanent establishment situated therein and such gains are attributable to that permanent establishment. In such a case, the gains shall remain taxable in that other Contracting State according to its own law.

Article XII

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other Contracting State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article XIII

1. Subject to the provisions of Articles XIV, XV and XVI, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

(a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the fiscal year concerned, and

(b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and

(c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Directors' fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

4. Notwithstanding the provisions of paragraphs 1 and 2, remuneration for personal services performed

aboard a ship or aircraft in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

5. Notwithstanding anything contained in this Convention, income derived by public entertainers such as theatre, motion picture, radio or television artistes and musicians and by athletes from their personal activities as such, may be taxed in the Contracting State in which these activities are exercised.

Article XIV

1. Remuneration (other than pensions) paid by, or out of funds created by, a Contracting State or local authority thereof to any individual in respect of services rendered to that State or local authority thereof in the discharge of governmental functions shall be exempt from tax in the other Contracting State if the individual is not ordinarily resident in that State or is ordinarily resident in that State solely for the purpose of rendering those services.

2. Pensions paid by, or out of funds created by, a Contracting State or local authority thereof to any individual in respect of services rendered to that State or local authority thereof in the discharge of governmental functions shall be exempt from tax in the other Contracting State.

3. This Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting States for purposes of profit.

4. In the case of Zambia, pensions paid out of the Central African Pension Fund shall be exempt from tax in Ireland.

5. In this Article, "pension" means any pension, annuity, gratuity, compensation, repayment of contributions, retiring allowance or other like benefit and "individual" includes the individual's widow or child.

Article XV

Subject to the provisions of Article XIV, any pension derived from sources within a Contracting State in consideration of past employment by an individual who is a resident of the other Contracting State and subject to tax in respect thereof in that other Contracting State shall be exempt from tax in the first-mentioned State.

Article XVI

1. The remuneration which an individual from a Contracting State receives for undertaking study or research at a high level or for teaching, during a period of temporary residence not exceeding two years at a university, research institute, school, college or other similar establishment in the other Contracting State shall not be taxable in the latter State.

2. Payments which a student or business apprentice who is or was formerly a resident of a Contracting State and who is present in the other Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that other Contracting State, provided that such payments are made to him from sources outside that other Contracting State.

3. Remuneration which a student or business apprentice who is or was formerly a resident of a Contracting State derives from an employment which he exercises in the other Contracting State for the purposes of practical training for a period or periods not exceeding in the aggregate 183 days in the fiscal year concerned shall not be taxed in that other State.

Article XVII

Items of income, which are not expressly mentioned in the foregoing Articles of this Convention, derived by a resident of a Contracting State from sources within the other Contracting State and subject to tax in

the first-mentioned State shall be exempt from tax in the second-mentioned State.

Article XVIII

1. Individuals who are residents of Zambia may claim the same personal allowances, reliefs and reductions for the purposes of Irish tax as Irish citizens who are not resident in Ireland.
2. Individuals who are residents of Ireland may claim the same personal allowances, reliefs and reductions for the purposes of Zambian tax as Zambian citizens who are not resident in Zambia.

Article XIX

1. The laws of the Contracting States shall continue to govern the taxation of income arising in either of the Contracting States except where express provision to the contrary is made in this Convention. Where income is subject to tax in both Contracting States, relief from double taxation shall be given in accordance with the following paragraphs of this Article.
2. Subject to the provisions of the law of Ireland regarding the allowance as a credit against Irish tax of tax payable in a territory outside Ireland, Zambian tax payable, whether directly or by deduction, in respect of income from sources within Zambia shall be allowed as a credit against Irish tax payable in respect of that income. For this purpose, the recipient of a dividend paid by a company which is a resident of Zambia shall be deemed to have paid the Zambian income tax appropriate to such dividend.
3. For the purposes of paragraph 2, "Zambian tax payable" shall be deemed to include any amount which would have been payable as Zambian tax, but for an exemption or reduction for tax granted under the Pioneer Industries (Relief from Income Tax) Act, 1965, or any other Zambian law of similar purpose and effect.
4. Subject to the provisions of the law of Zambia regarding the allowance as a credit against Zambian tax of tax payable in any country outside Zambia, Irish tax payable, whether directly or by deduction, in respect of income from sources within Ireland shall be allowed as a credit against Zambian tax payable in respect of that income. For this purpose--
 - (i) the recipient of a dividend paid by a company which is a resident of Ireland shall be deemed to have paid the Irish income tax appropriate to such dividend;
 - (ii) where the income from sources within Ireland is an ordinary dividend paid by a company which is a resident of Ireland, the credit shall take into account (in addition to any Irish income tax appropriate to the dividend) the corporation profits tax payable in respect of its profits by the company paying the dividend and, where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, the corporation profits tax so payable by the company shall likewise be taken into account in so far as the dividend exceeds that fixed rate.
5. (1) For the purposes of paragraph 4, "Irish tax payable" shall be deemed to include--
 - (a) the Irish tax which would have been payable on any profits granted tax incentive exemption or relief in Ireland but for such tax incentive exemption or relief;
 - (b) the Irish income tax which would have been deductible from any dividend paid out of profits granted tax incentive exemption or relief in Ireland but for such tax incentive exemption or relief.(2) For the purposes of the foregoing provisions of this paragraph--
 - (a) "profits granted tax incentive exemption or relief in Ireland" means profits which were not taken into account for the purposes of Irish tax or which were exempted or relieved from Irish tax by reason of the provisions of one or more of the enactments set out in (c) below;
 - (b) "dividend paid out of profits granted tax incentive exemption or relief in Ireland" means a

dividend received from a company resident in Ireland and paid out of profits granted tax incentive exemption or relief in Ireland by reason of the provisions of one or more of the enactments set out in (c) below;

(c) (i) The Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956 (No. 8 of 1956), as amended;

(ii) Parts II and III of the Finance (Miscellaneous Provisions) Act, 1956 (No. 47 of 1956), as amended;

(iii) Part II of the Finance (Miscellaneous Provisions) Act 1958 (No. 28 of 1958); and

(iv) Part XXV of the Income Tax Act, 1967 (No. 6 of 1967), as amended.

6. Where an individual who is resident in Ireland for the purposes of Irish tax and is also resident in Zambia for the purposes of Zambian tax derives income from sources outside both Ireland and Zambia, tax may be imposed on that income in each of the Contracting States (subject to the law in force in that Contracting State and to any Convention for the avoidance of double taxation of income which may exist between that Contracting State and the territory from which the income is derived) but there shall be allowed against the tax imposed by each Contracting State--on so much of that income as is subjected to tax in both Contracting States--a credit which bears the same proportion to the amount of that tax (as reduced by any credit allowed in respect of tax payable in the country from which the income is derived) or to the amount of the tax imposed by the other Contracting State (reduced as aforesaid), whichever is the less, as the former amount (before any such reduction) bears to the sum of both amounts (before any such reduction).

7. For the purposes of paragraph 4 and notwithstanding the provisions of paragraph 6, income derived from sources in the United Kingdom by an individual who is resident in Ireland shall be deemed to be income from sources in Ireland if such income is not subject to United Kingdom income tax.

8. For the purposes of this Article, profits or remuneration arising from the exercise of a profession or employment in one of the Contracting States shall be deemed to be income from sources within that Contracting State, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of a Contracting State shall be deemed to be performed in that Contracting State.

Article XX

1. The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected.

2. The term "nationals" means:

(a) in relation to Ireland, all citizens of Ireland and all legal persons, partnerships and associations deriving their status as such from the law in force in Ireland;

(b) in relation to Zambia, all nationals of Zambia and all legal persons, partnerships and associations deriving their status as such from the law in force in Zambia.

3. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of that

first-mentioned State are or may be subjected.

5. The provisions of this Article shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents, nor as obliging Ireland to grant to any company other than a company incorporated in Ireland and resident therein for the purposes of income tax, any relief or exemption allowed in accordance with the provisions of:

(a) the Finance (Profits of Certain Mines) (Temporary Relief from Taxation) Act, 1956 (No. 8 of 1956), as subsequently amended, or

(b) Part II of the Finance (Miscellaneous Provisions) Act, 1956 (No. 47 of 1956), as subsequently amended, or

(c) Chapter II or Chapter III of Part XXV of the Income Tax Act, 1967 (No. 6 of 1967), as subsequently amended.

6. In this Article the term "taxation" means the taxes which are the subject of this Convention.

Article XXI

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Convention, he may, notwithstanding the remedies provided by the national laws of those States, present his case to the taxation authority of the Contracting State of which he is a resident.

2. The taxation authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve the case by mutual agreement with the taxation authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with the Convention.

3. The taxation authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The taxation authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs. When it seems advisable in order to reach agreement to have an oral exchange of opinions, such exchange may take place through a Commission consisting of representatives of the taxation authorities of the Contracting States.

Article XXII

1. The taxation authorities of the Contracting States shall exchange such information as is necessary for the carrying out of this Convention and of the domestic laws of the Contracting States concerning taxes covered by this Convention insofar as the taxation thereunder is in accordance with this Convention. Any information so exchanged shall not be disclosed to any persons or authorities other than persons, including a court or other adjudicating authority, concerned with the assessment or collection of those taxes or the determination of appeals in relation thereto.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the laws or the administrative practice of that or of the other Contracting State;

(b) to supply particulars which are not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial, commercial or

professional secret or trade process, or information, the disclosure of which would be contrary to public policy.

Article XXIII

This Convention shall come into force on the date when the last of all such things shall have been done in Ireland and Zambia as are necessary to give the Convention the force of law in Ireland and Zambia respectively, and shall thereupon have effect--

(a) in Ireland:

(i) as respects income tax (including sur-tax), for any year of assessment beginning on or after the 6th April, 1967;

(ii) as respects corporation profits tax, for any accounting period beginning on or after the 1st April, 1967, and for the unexpired portion of any accounting period current at that date;

(b) in Zambia:

as respects income tax, for any charge year beginning on or after the 1st April, 1967.

Article XXIV

This Convention shall remain in force indefinitely, but either of the Contracting States may terminate the Convention, through diplomatic channels, by giving notice of termination at least six months before the end of any calendar year after the year 1971. In such event the Convention shall cease to have effect--

(a) in Ireland:

(i) as respects income tax (including sur-tax), for any year of assessment beginning on or after the 6th April in the calendar year next following that in which such notice is given;

(ii) as respects corporation profits tax, for any accounting period beginning on or after the 1st April in the calendar year next following that in which such notice is given and for the unexpired portion of any accounting period current at that date;

(b) in Zambia:

as respects income tax, for any charge year beginning on or after the 1st April in the calendar year next following that in which such notice is given.

IN WITNESS WHEREOF the undersigned being duly authorised thereto have signed this Convention and have affixed thereto their seals.

DONE at London this 29th day of March, 1971, in duplicate in the English language.

For Zambia:
A. I. PHIRI.

For Ireland:
DONAL O'SULLIVAN.