



**TREATY SERIES 2017**  
**No. 21 (Treaty Action)**

**Declaration to the Convention on Mutual Administrative Assistance in  
Tax Matters, on the Effective Date for Exchanges of Information  
under the Multilateral Competent Authority Agreement on the  
exchange of Country-by-Country Reports**

Ireland's declaration deposited on 22 December 2017

Entered into force on 22 December 2017

**DECLARATION TO THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE  
IN TAX MATTERS, ON THE EFFECTIVE DATE FOR EXCHANGES OF INFORMATION  
UNDER THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE  
EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS**

*Considering that* Ireland intends to start automatically exchanging Country-by-Country Reports (“CbC Reports”) as of 2018 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters, as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the “amended Convention”), Ireland has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (hereafter the “CbC MCAA”) on 27 January 2016;

*Considering that*, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

*Considering that* Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

*Mindful that* information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

*Acknowledging that* an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CbC MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

*Further acknowledging that*, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CbC MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

*Confirming that* the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

*Ireland declares* that the amended Convention shall have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between Ireland and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

Given under my official seal this 20th day of December, 2017

Simon Coveney, T.D.  
Tánaiste and Minister for Foreign Affairs and Trade