

Arrangements for relief from double taxation. CATA 1976 s66 106.—(1) If the Government by order declare that arrangements specified in the order have been made with the government of any territory outside the State in relation to affording relief from double taxation in respect of gift tax or inheritance tax payable under the laws of the State and any tax imposed under the laws of that territory which is of a similar character or is chargeable by reference to death or to gifts inter vivos and that it is expedient that those arrangements should have the force of law, the arrangements shall, notwithstanding anything in any enactment, have the force of law.

(2) Any arrangements to which the force of law is given under this section may include provision for relief from tax charged before the making of the arrangements and provisions as to property which is not itself subject to double tax, and the provisions of this section shall apply accordingly.

(3) For the purposes of subsection (1), arrangements made with the head of a foreign state are regarded as made with the government of that foreign state.

(4) Where any arrangements have the force of law by virtue of this section, the obligation as to secrecy imposed by any enactment shall not prevent the Commissioners from disclosing to any authorised officer of the government with which the arrangements are made such information as is required to be disclosed under the arrangements.

(5) (a) Any order made under this section may be revoked by a subsequent order and any such revoking order may contain such transitional provisions as appear to the Government to be necessary or expedient.

(b) Where an order is proposed to be made under this section, a draft of such order shall be laid before Dáil Éireann and the order shall not be made until a resolution approving of the draft has been passed by Dáil Éireann.