

DOUBLE TAXATION: SHIPPING PROFITS

*Exchange of notes at Washington August 24, 1933, and January 9, 1934
Entered into force January 9, 1934; operative from April 6, 1932*

48 Stat. 1842; Executive Agreement Series 56

The Irish Chargé d'Affaires ad interim to the Secretary of State

IRISH FREE STATE LEGATION
Washington, D.C., 24th August, 1933

SIR:

I am requested by my Government to bring to the notice of the Government of the United States the provisions of Section 10 of the Finance Act, 1932 (No. 20 of 1932) which section reads as follows:

"10.—Subject to the provisions of this section, exemption shall be granted from income tax (including super-tax, or sur-tax, as the case may be) in respect of so much of the income of a citizen of the United States of America not resident in the Irish Free State or of a corporation organised in the United States of America as is derived from the operation of a ship or ships documented under the laws of the United States of America."

I have the honour to be, Sir,
Your obedient servant,

W. J. B. MACAULAY
Chargé d'Affaires ad interim

Honourable CORDELL HULL
*The Secretary of State of the United States
Washington, D.C.*

The Acting Secretary of State to the Irish Minister

DEPARTMENT OF STATE
Washington, January 9, 1934

SIR:

In a note dated August 24, 1933, Mr. Macaulay, as Chargé d'Affaires *ad interim*, brought to the notice of the Government of the United States the provisions of Section 10 of the Irish Free State Finance Act of 1932, which provides for the relief of American steamship owners from double income tax on shipping profits.