

PROTOCOL AMENDING THE 1950 CONSULAR
CONVENTION WITH IRELAND

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

PROTOCOL AMENDING THE 1950 CONSULAR CONVENTION BE-
TWEEN THE UNITED STATES OF AMERICA AND IRELAND,
SIGNED AT WASHINGTON ON JUNE 16, 1998



SEPTEMBER 5, 2000.—The Protocol was read the first time, and together with the accompanying papers, referred to the Committee on Foreign Relations and ordered to be printed for the use of the Senate

U.S. GOVERNMENT PRINTING OFFICE

LETTER OF TRANSMITTAL

THE WHITE HOUSE, *September 5, 2000.*

To the Senate of the United States:

I transmit herewith, for the Senate's advice and consent to ratification, the Protocol Amending the 1950 Consular Convention Between the United States of America and Ireland, signed at Washington on June 16, 1998. Also transmitted for the information of the Senate is the report of the Department of State with respect to the Protocol.

The Protocol expands the scope of tax exemption under the 1950 Consular Convention Between the United States of America and Ireland to provide for reciprocal exemption from all taxes, including Value Added Taxes (VAT) on goods and services for the official use of the mission or for the personal use of mission members and families. The amendment will provide financial benefit to the United States, both through direct savings on embassy purchases of goods and services as well as through lowering the cost of living for United States Government employees assigned to the U.S. Embassy in Dublin.

Because the Protocol will achieve long-term tax exemption on the purchase of goods and services for our embassy and personnel in Ireland, I recommend that the Senate give early and favorable consideration to the Protocol and give its advice and consent to ratification.

WILLIAM J. CLINTON.

LETTER OF SUBMITTAL

DEPARTMENT OF STATE,
Washington, June 14, 2000.

The PRESIDENT,
The White House.

THE PRESIDENT: I have the honor to submit to you, with a view to its transmission to the Senate for its advice and consent to ratification, a Protocol Amending the 1950 Consular Convention Between the United States of America and Ireland, signed at Washington on June 16, 1998 (the "Protocol").

The Protocol expands the scope of the reciprocal tax exemption granted under the 1950 Consular Convention Between the United States of America and Ireland to provide exemption from all taxes on purchases by diplomatic and consular missions, members of such missions and their families.

Specifically, Articles 1–4 of the Protocol provide for reciprocal exemption from all taxes, including Value Added Taxes (VAT), on goods and services for the official use of the diplomatic or consular mission as well as for the personal use of mission members and their families. Article 5 assures that the Protocol does not expand the legal obligations of the United States by stating that the grant of tax exemption in Ireland under the Protocol is coextensive with that afforded by the United States under the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations.

As a result of this amendment to the 1950 Convention, the United States will derive financial benefits through direct savings on embassy purchases of goods and services as well as through lowering the cost of living for United States Government employees assigned to Embassy Dublin. Overall, the Protocol Amending the 1950 Consular Convention will further develop and strengthen our relations with Ireland and benefit the interests of nationals of both countries. I recommend that the Protocol be transmitted to the Senate for its advice and consent to ratification.

Respectfully submitted,

MADELEINE ALBRIGHT.

PROTOCOL
AMENDING THE 1950 CONSULAR CONVENTION
BETWEEN
THE UNITED STATES OF AMERICA
AND
IRELAND

The United States of America and Ireland,

Considering that it has become advisable to extend in certain respects the Consular Convention which was agreed at Dublin on May 1, 1950,

Have decided to conclude a Protocol No. 2, amending the Consular Convention and agree as follows:

ARTICLE 1

Notwithstanding the provisions of Article 13(5)(a) of the Convention, the relief from the burden of taxation given under the Convention can be extended to include relief from taxes for which the consular officer or employee can be charged, but in respect of which he or she would not be the person legally liable, in the absence of such relief.

ARTICLE 2

Notwithstanding the provisions of Article 13(5)(b)(iv) of the Convention, the relief from the burden of taxation given under the Convention can be extended to include relief from taxes on transactions.

ARTICLE 3

1. Unless provided otherwise in this Protocol, the relief referred to in Articles 1 and 2 shall be as follows:
 - (1) The Embassy and the career Consulates of the United States of America located in the territory of Ireland shall be exempt from or be refunded all identifiable national, regional and municipal taxes whether or not incorporated in the price of goods or services supplied for official use.
 - (2) United States diplomatic agents and administrative and technical staff of the Embassy, and consular officers and consular employees of the career Consulates of the United States of America located in the territory of Ireland (with the exception of persons who are nationals of or permanently resident in Ireland) shall be exempt from or be refunded all identifiable national, regional and municipal taxes whether or not incorporated in the price of goods or services supplied for official or personal use.
 - (3) The Embassy and the career Consulates of Ireland located in the territory of the United States of America shall be exempt from all identifiable federal, state and municipal taxes on the purchase or sale of goods and services supplied for official use.
 - (4) Irish diplomatic agents and administrative and technical staff of the Embassy, and consular officers and consular employees of the career

Consulates of Ireland located in the territory of the United States of America (with the exception of persons who are nationals of or permanently resident in the United States) shall be exempt from all identifiable federal, state and municipal taxes on the purchase or sale of goods and services supplied for official or personal use.

2. Where a person qualifies for relief under subparagraphs (2) or (4) of Article 3.1, the relief shall also apply, in like manner, to members of their families forming part of their respective households.

ARTICLE 4

The Contracting Parties agree that a special reciprocal administrative arrangement will apply in respect of relief of taxation on motor vehicles.

ARTICLE 5

This Protocol is without prejudice to the position of the Parties regarding their respective interpretations of the Vienna Convention on Diplomatic Relations of 18 April 1961 and the Vienna Convention on Consular Relations of 24 April 1963. The grant of tax exemption in the United States accorded by this Protocol shall have the same scope as the grant of tax exemption accorded by the United States in implementation of the said Vienna Conventions.

ARTICLE 6

This Protocol shall enter into force on the thirtieth day after both Contracting Parties have been notified that the respective domestic requirements for its entry into force have been completed.

ARTICLE 7

This Protocol shall continue in force until either Contracting Party shall have given to the other six months notice of termination.

ARTICLE 8

This Protocol and the Convention and the Protocol of 1952 shall be construed and read together as one document.

IN WITNESS WHEREOF the undersigned, being duly authorised by their respective Governments, have signed this Protocol.

DONE at Washington, in duplicate, this sixteenth day of June, 1998, in the English language, the text being authentic.

FOR THE UNITED STATES OF AMERICA:

Patrick F. Kennedy

FOR IRELAND:

Seán Ó Súilleabháin