2014-0129

Statement Regarding the Agreement with Ireland to Improve International Tax Compliance and to Implement FATCA, with Annexes.
Signed at Dublin December 21, 2012.
Entered into force April 2, 2014.

RELEASE IN FULL

Explanation of Agreement:

This Agreement provides that both the United States and Ireland shall obtain and annually exchange specific information relating to financial accounts maintained by certain Irish or United States financial institutions.

Legal Authority:

Article II of the United States Constitution; 22 U.S.C. § 2656; 26 U.S.C. §§ 6103(k)(4), 1474(f), 1471, 6011, and Subtitle F, Chapter 61, Subchapter A, Part III, Subpart B (Information Concerning Transactions with Other Persons) Sections 6041 to 6050W; and the Convention between the Government of the United States of America and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains, done at Dublin on July 28, 1997.