



Council of the  
European Union

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**"I/A" ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
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Subject: Arbitration Convention  
- Council Decision concerning the accession of Croatia to the Convention of 23 July 1990 on the elimination of double taxation in connection with the adjustment of profits of associated enterprises  
= Adoption

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**UNILATERAL DECLARATIONS CONCERNING THE CONVENTION OF  
23 JULY 1990 ON THE ELIMINATION OF DOUBLE TAXATION IN CONNECTION  
WITH THE ADJUSTMENT OF PROFITS OF ASSOCIATED ENTERPRISES**

Unilateral Declarations on Article 8 of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises:

**DECLARATION BY CROATIA**

"The term 'serious penalty' means a penalty for all taxation-related offences laid down in the General Tax Act and special tax laws, and a penalty for economic crimes laid down in the Criminal Code."

## **DECLARATION BY IRELAND**

"Ireland will regard as 'serious penalties' those where criminal proceedings are being taken, or have been taken, in the particular case because serious tax evasion was suspected."

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