

**No. 8683**

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**NORWAY  
and  
NETHERLANDS**

**Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and fortune (with Protocol). Signed at The Hague, on 22 September 1966**

*Official texts : Norwegian and Dutch.*

*Registered by Norway on 12 July 1967.*

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**NORVÈGE  
et  
PAYS-BAS**

**Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et d'impôts sur la fortune (avec Protocole). Signée à La Haye, le 22 septembre 1966**

*Textes officiels norvégien et néerlandais.*

*Enregistrée par la Norvège le 12 juillet 1967.*

[TRANSLATION — TRADUCTION]

No. 8683. AGREEMENT<sup>1</sup> BETWEEN THE KINGDOM OF NORWAY AND THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND FORTUNE. SIGNED AT THE HAGUE, ON 22 SEPTEMBER 1966

His Majesty the King of Norway and  
Her Majesty the Queen of the Netherlands,

Desiring to replace the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, signed at The Hague on 29 December 1950<sup>2</sup> with a new Agreement,

Have for this purpose appointed as their plenipotentiaries :

His Majesty the King of Norway :

Mr. Otto J. L. Kildal, Ambassador Extraordinary and Plenipotentiary at The Hague,

Her Majesty the Queen of the Netherlands :

Mr. Leo de Block, Secretary of State for Foreign Affairs,

Who, having exchanged their full powers, found in good and due form, have agreed on the following provisions :

CHAPTER I

SCOPE OF AGREEMENT

*Article 1*

PERSONAL SCOPE

This Agreement shall apply to persons who are residents of one or both of the States.

*Article 2*

TAXES COVERED BY THE AGREEMENT

1. This Agreement shall apply to taxes on income and fortune imposed on behalf of each of the States or of its political sub-divisions or local authorities, irrespective of the manner in which they are levied.

<sup>1</sup> Came into force on 6 June 1967, the date of the exchange of the instruments of ratification at Oslo, in accordance with article 35.

<sup>2</sup> United Nations, *Treaty Series* Vol. 134, p. 19.

2. The following shall be regarded as taxes on income and fortune: all taxes of any description imposed on total income, on total fortune, or on elements of income or of fortune, including taxes on profits derived from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises and taxes on capital appreciation.

3. The existing taxes to which this Agreement shall apply are, in particular:

(a) In the case of the Netherlands:

- The income tax (*inkomstenbelasting*);
- The tax on wages and salaries (*loonbelasting*);
- The company tax (*vennootschapsbelasting*);
- The dividends tax (*dividendbelasting*);
- The tax on directors' emoluments (*commissarissenbelasting*);
- The fortune tax (*vermogensbelasting*);

(b) In the case of Norway:

- The State income tax (*inntektsskatt til staten*);
- The State tax-equalization dues (*skatteutjevningsavgift til staten*);
- The special State tax in aid of developing countries (*saerskatt til staten for utviklingshjelp*);
- The State tax on fees paid to foreign artists (*avgift til staten av utenlandske kunstneres honorarer*);
- The State fortune tax (*formuesskatt til staten*);
- The communal income tax (*inntektsskatt til kommuner*);
- The communal fortune tax (*formuesskatt til kommuner*);
- The communal real property tax (*eiendomsskatt til kommuner*);
- The seamen's tax (*sjømannsskatt*); and
- The tax on the income of dependent children (*skatt av forsørgede barns innteker*).

4. This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the existing taxes. At the end of each year the competent authorities of the States shall notify each other of any significant changes which have been made in their taxation laws.

## CHAPTER II

### DEFINITIONS

#### Article 3

##### GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context requires otherwise:

(a) The term “State” means the Netherlands or Norway, as required by the context; The term “States” means the Netherlands and Norway;

(b) The term “Netherlands” covers that part of the Kingdom of the Netherlands which is situated in Europe and that part of the sea-bed and subsoil in the North Sea which is subject to the sovereignty of the Kingdom of the Netherlands in accordance with the Convention on the Continental Shelf, signed at Geneva on 29 April 1958;<sup>1</sup>

(c) The term “Norway” means the Kingdom of Norway and the sea-bed and its subsoil in the sea areas off the coast of the Kingdom of Norway which are subject to Norwegian sovereignty in respect of the use and exploration of natural resources; Svalbard (Spitzbergen), Jan Mayen and the Norwegian dependencies outside Europe are not included;

(d) The term “person” includes individuals, companies and all other associations of persons;

(e) The term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;

(f) The terms “enterprise of one of the States” and “enterprise of the other State” mean respectively an enterprise carried on by a resident of one of the States and an enterprise carried on by a resident of the other State;

(g) The term “competent authority” means :

1. In the Netherlands, the Minister of Finance or his authorized representative;
2. In Norway, the Minister of Finance and Customs or his authorized representative.

2. In the application of the provisions of this Agreement by each of the States, any term not otherwise defined shall, unless the context requires otherwise, have the meaning which it has under the taxation laws of that State relating to the taxes which are the subject of the Agreement.

#### *Article 4*

##### FISCAL DOMICILE

1. For the purposes of this Agreement, the term “resident of one of the States” means any person who, under the law of the State concerned, is liable to taxation therein by reason of his domicile, residence, place of management or any other similar criterion.

2. For the purposes of this Agreement, an individual who is a member of a diplomatic or consular mission of one of the States in the other State or in a third State and who is a national of the sending State shall be deemed to be a

<sup>1</sup> United Nations, *Treaty Series*, Vol. 499, p. 311.

resident of the sending State if he is subject therein to the same requirements in respect of taxes on income and fortune as residents of that State.

3. Where under the provisions of paragraph 1 an individual is a resident of both States, the case shall be determined in accordance with the following rules :

- (a) He shall be deemed to be a resident of the State in which he has a permanent home available to him. If he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests).
- (b) If the State in which he has his centre of vital interests cannot be determined, or if he has no permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has a habitual abode.
- (c) If he has a habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national.
- (d) If he is a national of both States or of neither of them, the competent authorities of the States shall settle the question by agreement.

4. Where under the provisions of paragraph 1 a person other than an individual is a resident of both States, it shall be deemed to be a resident of the State in which its place of actual management is situated.

### Article 5

#### PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the term " permanent establishment " means a fixed place of business in which the activity of the enterprise is wholly or partly carried on.

2. The term " permanent establishment " shall include especially :

- (a) A place of management;
- (b) A branch;
- (c) An office;
- (d) A factory;
- (e) A workshop;
- (f) A mine, quarry or other place of extraction of natural resources;
- (g) A building site or construction or assembly project which exists for more than twelve months.