

No. 30287

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**FINLAND  
and  
NORWAY**

**Agreement concerning special provisions for the avoidance of double taxation in connection with the construction of frontier bridges and the like. Signed at Oslo on 19 May 1993**

*Authentic texts: Finnish and Norwegian.*

*Registered by Finland on 28 September 1993.*

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**FINLANDE  
et  
NORVÈGE**

**Accord énonçant des dispositions spéciales tendant à éviter la double imposition lors de la construction de ponts et autres ouvrages d'art transfrontières. Signé à Oslo le 19 mai 1993**

*Textes authentiques : finnois et norvégien.*

*Enregistré par la Finlande le 28 septembre 1993.*

## [TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF NORWAY CONCERNING SPECIAL PROVISIONS FOR THE AVOIDANCE OF DOUBLE TAXATION IN CONNECTION WITH THE CONSTRUCTION OF FRONTIER BRIDGES AND THE LIKE

The Government of the Republic of Finland and the Government of the Kingdom of Norway,

Finding it necessary that in connection with the construction and repair of installations and facilities for traffic connections across the State frontier between the countries specific exemptions should be made in the provisions of the agreement currently in force between the Nordic countries for the avoidance of double taxation with regard to taxes on income and fortune, and

Wishing to conclude an Agreement concerning special provisions for the avoidance of double taxation in connection with the construction of frontier bridges and the like,

Have agreed as follows:

*Article 1*

1. The provisions of this Agreement shall apply without prejudice to the provisions of the agreement currently in force between the Nordic countries for the avoidance of double taxation with regard to taxes on income and capital,<sup>2</sup> in those cases in which a person resident (domiciled) in Finland or Norway performs work or carries on another activity in Norway or Finland respectively in connection with the construction, maintenance or operation of bridges, ferry stations or other installations or facilities for traffic connections across the State frontier within the frontier region between Finland and Norway.

2. In this Agreement the expression “person” means an individual, a body corporate or any other entity which is treated as a body corporate in connection with taxation on income and fortune and any other association. Any other expression not defined in the Agreement shall have the same meaning as it has in the agreement between the Nordic countries which is referred to in paragraph 1.

*Article 2*

This Agreement shall apply to the Finnish and Norwegian taxes that are within the scope of the agreement between the Nordic countries which is referred to in article 1.

<sup>1</sup> Came into force on 4 August 1993, i.e., the fifteenth day after the Contracting Parties had informed each other (on 20 July 1993) of their approval, in accordance with article 6.

<sup>2</sup> United Nations, *Treaty Series*, vol. 1595, No. I-27930.