

No. 30874

---

**NEW ZEALAND  
and  
NORWAY**

**Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and certain other taxes (with protocol). Signed at Oslo on 20 April 1982**

*Authentic text: English.*

*Registered by New Zealand on 31 March 1994.*

---

**NOUVELLE-ZÉLANDE  
et  
NORVÈGE**

**Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et de certains autres impôts (avec protocole). Signée à Oslo le 20 avril 1982**

*Texte authentique : anglais.*

*Enregistrée par la Nouvelle-Zélande le 31 mars 1994.*

## [TRADUCTION — TRANSLATION]

CONVENTION<sup>1</sup> BETWEEN NEW ZEALAND AND THE KINGDOM  
OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT  
TO TAXES ON INCOME AND CERTAIN OTHER TAXES

The Government of New Zealand and the Government  
of the Kingdom of Norway

Desiring to conclude a Convention for the Avoidance  
of Double Taxation and the Prevention of Fiscal  
Evasion with respect to taxes on income and certain  
other taxes,

have agreed as follows:

ARTICLE 1  
Personal scope

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

ARTICLE 2  
Taxes covered

1. The existing taxes to which the Convention  
shall apply are:
  - (a) in the case of New Zealand:  
the income tax and the excess retention  
tax, (hereinafter referred to as "New  
Zealand tax");
  - (b) in the case of Norway:
    - (i) the national tax on income  
(inntektsskatt til staten);
    - (ii) the county municipal tax on income  
(inntektsskatt til fylkeskommunen);

<sup>1</sup> Came into force on 31 March 1983, the date of the last of the notifications by which the Contracting Parties informed each other of the completion of the constitutional requirements, in accordance with article 29 (2).

- (iii) the municipal tax on income (inntektsskatt til kommunen);
  - (iv) the national contributions to the Tax Equalisation Fund (felleskatt til Skattefordelingsfondet);
  - (v) the national tax on capital (formuesskatt til staten);
  - (vi) the municipal tax on capital (formuesskatt til kommunen);
  - (vii) the national tax relating to income and capital from the exploration for and the exploitation of submarine petroleum resources and activities and work relating thereto, including pipeline transport of petroleum produced (skatt til staten vedrørende inntekt og formue i forbindelse med undersøkelse etter og utnyttelse av undersjøiske petroleumforekomster og dertil knyttet virksomhet og arbeid, herunder rørledningstransport av utvunnet petroleum);
  - (viii) the national dues on remuneration to non-resident artistes (avgift til staten av honorarer som tilfaller kunstnere bosatt i utlandet);
  - (ix) the seamen's tax (sjømannsskatt);
- (hereinafter referred to as "Norwegian tax").
2. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.
  3. For the purposes of subparagraph (a) of paragraph (1) of this Article, the income tax does not include the bonus issue tax.

ARTICLE 3  
General definitions

1. For the purposes of this Convention, unless the context otherwise requires:
  - (a) (i) the term "New Zealand" means the territory of New Zealand (including the outlying islands) but does not include the Cook Islands, Niue or Tokelau; it also includes areas adjacent to the territorial sea of the territory of New Zealand (including the outlying islands) which by New Zealand legislation and in accordance with international law have been, or may hereafter be, designated as areas over which New Zealand has sovereign rights for the purposes of exploring, exploiting, conserving and managing the natural resources, whether living or non-living, of the sea-bed and subsoil and the superjacent waters.
  - (ii) the terms "Norway" means the Kingdom of Norway, including any area outside the territorial waters of the Kingdom of Norway where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the sea-bed and subsoil and their natural resources; the term does not comprise Svalbard, Jan Mayen and the Norwegian dependencies ("biland");
- (b) the terms "a Contracting State" and "the other Contracting State" mean New Zealand or Norway as the context requires;
- (c) the term "person" includes an individual, a company and any other body of persons;
- (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

- (e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - (f) the term "national" means any individual possessing the citizenship of a Contracting State;
  - (g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
  - (h) the term "competent authority" means:
    - (i) in the case of New Zealand, the Commissioner of Inland Revenue or his authorised representative;
    - (ii) in the case of Norway, the Minister of Finance and Customs or his authorised representative.
2. In determining for the purposes of Articles 10, 11 or 12, whether dividends, interest or royalties are beneficially owned by a resident of New Zealand, dividends, interest or royalties in respect of which a trustee is subject to tax in New Zealand shall be treated as being beneficially owned by that trustee.
3. In the convention, the terms "New Zealand tax" and "Norwegian tax" do not include any charge imposed as a penalty under the law of either Contracting State relating to the taxes to which the convention applies.
4. As regards the application of the Convention by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Convention applies.