

**No. 45622 \***

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**Ireland  
and  
Norway**

**Convention between Ireland and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital (with exchange of notes, Dublin, 30 July 2001 and 27 August 2001). Dublin, 22 November 2000**

**Entry into force:** *28 November 2001 by notification, in accordance with article 29*

**Authentic texts:** *English and Norwegian*

**Registration with the Secretariat of the United Nations:** *Ireland, 5 January 2009*

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**Irlande  
et  
Norvège**

**Convention entre l'Irlande et la Norvège tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec échange de notes, Dublin, 30 juillet 2001 et 27 août 2001). Dublin, 22 novembre 2000**

**Entrée en vigueur :** *28 novembre 2001 par notification, conformément à l'article 29*

**Textes authentiques :** *anglais et norvégien*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Irlande, 5 janvier 2009*

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*\* The texts reproduced below are the original texts of the agreement as submitted. For ease of reference, they were sequentially paginated. Their final UNTS version is not yet available.*

*Les textes reproduit ci-dessous sont les textes authentiques de l'accord tel que soumises pour l'enregistrement. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Leur version finale RTNU n'est pas encore disponible.*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**Convention between Ireland and the Kingdom of Norway  
for the avoidance of Double Taxation and the prevention of  
Fiscal Evasion with respect to Taxes on Income and Capital**

**Done at Dublin on 22 November 2000**

**Notification of completion of requirements for entry into force exchanged on 22  
December 2000 and 27 November 2001**

**Entered into force on 28 November 2001**

Presented to Dáil Éireann by the Minister for Foreign Affairs  
**CONVENTION BETWEEN IRELAND AND THE KINGDOM OF NORWAY  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION  
OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND  
CAPITAL**

The Government of Ireland 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 on capital,

**HAVE AGREED** as follows:

## **Chapter I** **Scope of the Convention**

### Article 1 *Persons Covered*

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

### Article 2 *Taxes Covered*

1, This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property.

3. The existing taxes to which the Convention shall apply are:

a) in the case of Norway:

- (i) the national tax on income (inntektsskatt til staten);
- (ii) the county municipal tax on income (inntektsskatt til fylkeskommunen);
- (iii) the municipal tax on income (inntektsskatt til kommunen);
- (iv) the national tax on capital (formuesskatt til staten);
- (v) the municipal tax on capital (formuesskatt til kommunen);
- (vi) 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 petroleumsforekomster og dertil knyttet virksomhet og arbeid, herunder rørledningstransport av utvunnet petroleum): and
- (vii) the national tax on remuneration to non-resident artistes, etc. (skatt til staten på honorar til utenlandske artister m. v.);

(hereinafter referred to as 'Norwegian tax');

b) in the case of Ireland:

- (i) the income tax;
- (ii) the corporation tax; and
- (iii) the capital gains tax;

(hereinafter referred to as “Irish tax”).

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of the Convention in addition to, or in place of, the existing taxes.

## **Chapter II**

### **Definitions**

#### Article 3

##### *General Definitions*

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

a) the term “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 seabed and subsoil and their natural resources; the term does not comprise Svalbard, Jan Mayen and the Norwegian dependences (biland”);

b) the term “Ireland” includes any area outside the territorial waters of Ireland which, in accordance with international law, has been or may hereafter be designated under the laws of Ireland concerning the Continental Shelf as an area within which the rights of Ireland with respect to the seabed and subsoil and their natural resources may be exercised;

c) the terms “a Contracting State” and the other Contracting State” mean Norway or Ireland, as the context requires;

d) the term “person” includes an individual, a company and any other body 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 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;

g) the term “international traffic” means any transport by a ship or aircraft, except when the ship or aircraft is operated solely between places in a Contracting State,

h) the term “a national” means:

- (i) in relation to Norway:

any individual possessing the nationality of Norway and any legal person, partnership or association denying its status as such from the laws in force in Norway:

(ii) in relation to Ireland: any citizen of Ireland and any legal person, association or other entity deriving its status as such from the laws in force in Ireland;

i) the term “competent authority means:

(i) in Norway, the Minister of Finance or his authorised representative;

(ii) in Ireland, the Revenue Commissioners or their authorised representative.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

#### Article 4 *Resident*

1. For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) he shall be deemed to be a resident only 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 only 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 not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only 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 Contracting States shall settle the question by mutual agreement.

3. Where, by reason of the provisions of paragraph 1, a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.