

**No. 49248**

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**Turkey  
and  
Norway**

**Convention between the Republic of Turkey and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Ankara, 15 January 2010**

**Entry into force:** *15 June 2011 by notification, in accordance with article 29*

**Authentic texts:** *English, Norwegian and Turkish*

**Registration with the Secretariat of the United Nations:** *Turkey, 20 January 2012*

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**Turquie  
et  
Norvège**

**Convention entre la République turque et le Royaume de Norvège tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Ankara, 15 janvier 2010**

**Entrée en vigueur :** *15 juin 2011 par notification, conformément à l'article 29*

**Textes authentiques :** *anglais, norvégien et turc*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Turquie, 20 janvier 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION**  
**BETWEEN**  
**THE REPUBLIC OF TURKEY**  
**AND**  
**THE KINGDOM OF NORWAY**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION**  
**AND THE PREVENTION OF FISCAL EVASION**  
**WITH RESPECT TO TAXES ON INCOME**

**The Government of the Republic of Turkey**

**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,**

**have agreed as follows:**

## **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 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 all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.**

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

**a) in the case of Norway:**

- (i) the tax on general income;**
- (ii) the tax on personal income;**
- (iii) the special tax on petroleum income;**
- (iv) the resource rent tax on income from production of hydroelectric power;**
- (v) the withholding tax on dividends; and**
- (vi) the tax on remuneration to non-resident artistes, etc.;**

**(hereinafter referred to as "Norwegian tax");**

**b) in the case of Turkey:**

- (i) the income tax; and**
- (ii) the corporation tax;**

**(hereinafter referred to as "Turkish tax").**

**4. The Convention shall apply also to any identical or substantially similar taxes that 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 that have been made in their taxation laws.**

## **Article 3**

### **General Definitions**

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

**a) i) the term "Norway" means the Kingdom of Norway, and includes the land territory, internal waters, the territorial sea and the area beyond the territorial sea where the Kingdom of Norway, 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 dependencies ("biland");**

**ii) the term "Turkey" means the Turkish territory including territorial sea as well as the maritime areas over which it has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law;**

**b) the terms "a Contracting State" and "the other Contracting State" mean Norway or Turkey 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 "international traffic" means any transport by a ship, aircraft or road vehicle operated by an enterprise of a Contracting State, except when the ship, aircraft or road vehicle is operated solely between places in the other Contracting State;**

**g) the term "competent authority" means:**

- (i) in Norway, the Minister of Finance or the Minister's authorised representative;
- (ii) in Turkey, the Minister of Finance or the Minister's authorised representative;

**h) the term "national", in relation to a Contracting State, means:**

- (i) any individual possessing the nationality or citizenship of that Contracting State; and**
- (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State.**

**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 that 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, legal head office, 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.**

**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**