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**Cyprus  
and  
Norway**

**Convention between the Republic of Cyprus 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). Nicosia, 24 February 2014**

**Entry into force:** 8 July 2014 by notification, in accordance with article 28

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *Cyprus, 23 July 2015*

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**Chypre  
et  
Norvège**

**Convention entre la République de Chypre 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). Nicosie, 24 février 2014**

**Entrée en vigueur :** 8 juillet 2014 par notification, conformément à l'article 28

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION**  
**BETWEEN**  
**THE REPUBLIC OF CYPRUS**  
**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 Cyprus and 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, 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 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 relating to income 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 i forbindelse med undersøkelse etter og utnyttelse av undersjøiske petroleumforekomster og dertil knyttet virksomhet og arbeid, herunder rørledningstransport av utvunnet petroleum); and
- (v) the national tax on remuneration to non-resident artistes (skatt til staten på honorar til utenlandske artister);

(hereinafter referred to as "Norwegian tax");

b) in the case of Cyprus:

- (i) the income tax;
- (ii) the corporate income tax;
- (iii) the special contribution for the Defence of the Republic; and
- (iv) the capital gains tax,

(hereinafter referred to as "Cyprus 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) 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, 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 dependencies ("biland");
  - b) the term "Cyprus" means the Republic of Cyprus and, when used in a geographical sense, includes the national territory, the territorial sea thereof as well as any area outside the territorial sea, including the contiguous zone, the exclusive economic zone and the continental shelf, which has been or may hereafter be designated, under the laws of Cyprus and in accordance with international law, as an area within which Cyprus may exercise sovereign rights or jurisdiction;
  - c) the terms "a Contracting State" and "the other Contracting State" mean Norway or Cyprus, 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 term "enterprise" applies to the carrying on of any business;
  - g) 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;

- h) 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;
  - i) the term "competent authority" means:
    - (i) in Norway, the Minister of Finance or the Minister's authorised representative;
    - (ii) in Cyprus, the Minister of Finance or the Minister's authorised representative;
  - j) 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;
  - k) the term "business" includes the performance of professional services and of other activities of an independent character.
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, 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);