

**No. 55591\***

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**Belgium  
and  
Norway**

**Convention between the Kingdom of Belgium and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion (with protocol). Oslo, 23 April 2014**

**Entry into force:** *26 April 2018 by notification, in accordance with article 28*

**Authentic text:** *English*

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**Belgique  
et  
Norvège**

**Convention entre le Royaume de Belgique et le Royaume de Norvège tendant à éviter la double imposition en matière d'impôts sur le revenu et à prévenir la fraude fiscale (avec protocole). Oslo, 23 avril 2014**

**Entrée en vigueur :** *26 avril 2018 par notification, conformément à l'article 28*

**Texte authentique :** *anglais*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

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

**THE KINGDOM OF BELGIUM,  
THE FLEMISH COMMUNITY,  
THE FRENCH COMMUNITY,  
THE GERMAN-SPEAKING COMMUNITY,  
THE FLEMISH REGION,  
THE WALLOON REGION,  
and THE BRUSSELS-CAPITAL REGION,  
on the one hand,**

**AND**

**THE KINGDOM OF NORWAY,  
on the other hand,**

**DESIRING** to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion,

**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 national tax on income;
    - (ii) the county municipal tax on income;
    - (iii) the municipal tax on income;
    - (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; and
    - (v) the national tax on remuneration to non-resident artistes;

(hereinafter referred to as "Norwegian tax");
  - b) in the case of Belgium:
    - (i) the individual income tax;
    - (ii) the corporate income tax;
    - (iii) the income tax on legal entities;
    - (iv) the income tax on non-residents;

including the prepayments and the surcharges on these taxes and prepayments,

(hereinafter referred to as "Belgian 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 "Belgium" means the Kingdom of Belgium; used in a geographical sense, it means the territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction;
  - c) the terms "a Contracting State" and "the other Contracting State" mean Norway or Belgium 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 that 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 Belgium, as the case may be, the Minister of Finance of the federal Government and/or of the Government of a Region and/or of a Community, or his 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.
  - l) the term “pension fund” means any person established in a Contracting State that administers pension schemes or provides retirement benefits provided it is either:
    - (i) in the case of Belgium, a pension fund supervised by the Financial Services and Markets Authority (FSMA) or by the National Bank of Belgium; or
    - (ii) in the case of Norway, a pension scheme (“pensjonskasse”) supervised by the Financial Supervisory Authority of Norway.
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);
  - 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.