

---

STATUTORY INSTRUMENTS

---

**2000 No. 3247**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Norway) Order 2000**

*Made - - - - 13th December 2000*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (NORWAY) ORDER 2000**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

SCHEDULE —

**PART I — CONVENTION BETWEEN THE GOVERNMENT OF  
THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND AND THE GOVERNMENT OF  
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 the United Kingdom of Great Britain and...  
Desiring to conclude a Convention for the avoidance of double...  
Have agreed as follows:

Article 1

**PERSONS COVERED**

This Convention shall apply to persons who are residents of...

Article 2

**TAXES COVERED**

1. This Convention shall apply to taxes on income and on...

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

2. There shall be regarded as taxes on income and on...
3. The existing taxes to which this Convention shall apply are...
4. This Convention shall also apply to any identical or substantially...

#### Article 3

### GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise...
2. As regards the application of this Convention at any time...

#### Article 4

### RESIDENCE

1. For the purposes of this Convention, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

#### Article 5

### PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. The term “permanent establishment” also includes a building site or...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. An enterprise shall not be deemed to have a permanent...
7. The fact that a company which is a resident of...

#### Article 6

### INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

#### Article 7

### BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs, the profits to...
6. Where profits include items of income or capital gains which...

## Article 8

### **SHIPPING AND AIR TRANSPORT**

1. Profits of an enterprise of a Contracting State from the...
2. Profits of an enterprise of a Contracting State from the...
3. The provisions of paragraphs (1) and (2) of this Article...
4. With respect to profits derived by the Danish, Norwegian and...

## Article 9

### **ASSOCIATED ENTERPRISES**

1. Where (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

## Article 10

### **DIVIDENDS**

1. Dividends paid by a company which is a resident of...
2. However, such dividends may also be taxed in the Contracting...
3. The term “dividends” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...
6. The provisions of this Article shall not apply if it...

## Article 11

### **INTEREST**

1. Interest derived and beneficially owned by a resident of a...
2. The term “interest” for United Kingdom tax purposes includes any...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

## Article 12

### **ROYALTIES**

1. Royalties derived and beneficially owned by a resident of a...
2. The term “royalties” as used in this Article means payments...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

## Article 13

### **CAPITAL GAINS**

1. Gains derived by a resident of a Contracting State from...
2. Gains derived by a resident of a Contracting State from...

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

3. Gains from the alienation of movable property forming part of...
4. Gains derived by a resident of a Contracting State from...
5. Gains derived by a resident of a Contracting State from...
6. Gains derived by an individual who is a resident of...
7. Gains from the alienation of any property other than that...

#### Article 14

### **INDEPENDENT PERSONAL SERVICES**

1. Income derived by an individual who is a resident of...
2. The term “professional services” includes, especially, independent scientific, literary, artistic,...

#### Article 15

### **DEPENDENT PERSONAL SERVICES**

1. Subject to the provisions of Articles 16, 18, 19 and...
2. Notwithstanding the provisions of paragraph (1) of this Article and...
3. Paragraph (2) of this Article shall not apply to remuneration...
4. Notwithstanding the preceding provisions of this Article, remuneration derived in...

#### Article 16

### **DIRECTORS' FEES**

Directors' fees and other similar payments derived by a resident...

#### Article 17

### **ARTISTES AND SPORTSMEN**

1. Notwithstanding the provisions of Articles 14 and 15 of this...
2. Where income in respect of personal activities exercised by an...
3. The provisions of paragraphs (1) and (2) shall not apply...

#### Article 18

### **PENSIONS, ANNUITIES, ALIMONY AND SOCIAL SECURITY PAYMENTS**

1. Subject to paragraph (2) of Article 19 of this Convention,...
2. The term “annuity” means a stated sum payable to an...
3. Notwithstanding the provisions of paragraph (1) of this Article, any...

#### Article 19

### **GOVERNMENT SERVICE**

1. (a) Salaries, wages and other similar remuneration, other than a...
2. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 15, 16, 17 and 18 of...

## Article 20

### **STUDENTS**

Payments which a student or business apprentice who is or...

## Article 21

### **OTHER INCOME**

1. Items of income of a resident of a Contracting State,...
2. The provisions of paragraph (1) of this Article shall not...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the person...
5. The provisions of this Article shall not apply if it...

## Article 22

### **CAPITAL**

1. Capital represented by immovable property referred to in Article 6...
2. Capital represented by movable property forming part of the business...
3. Capital of a resident of a Contracting State represented by...
4. Capital of a resident of a Contracting State represented by...
5. All other elements of capital of a resident of a...

## Article 23

### **MISCELLANEOUS RULES APPLICABLE TO CERTAIN OFFSHORE ACTIVITIES**

1. The provisions of this Article shall apply notwithstanding any other...
2. In this Article the term “offshore activities” means activities which...
3. An enterprise of a Contracting State which carries on offshore...
4. Subject to the provisions of paragraph (5) of this Article,...
5. The provisions of paragraphs (3) and (4) of this Article...
6. Profits derived by a resident of a Contracting State from...
7. (a) Subject to sub-paragraph (b) of this paragraph, salaries, wages...
8. Gains derived by a resident of a Contracting State from...

## Article 24

### **TRANSMEDIAN LINE OIL AND GAS FIELDS**

1. The provisions of this Article shall apply notwithstanding any other...
2. Irrespective of where the production installations for a field are...
3. For the purposes of the application of the laws of...
4. A Contracting State may tax gains realised on the disposal...
5. Any profits or gains derived, or any capital owned, by...
6. In this Article: (a) the term “licensee” means, in the...

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

#### Article 25

### **STATFJORD FIELD RESERVOIRS**

1. The provisions of this Article shall apply to the Statfjord...
2. Where vessels are operated to transport oil (including gas and...

#### Article 26

### **MURCHISON FIELD RESERVOIR**

1. The provisions of this Article shall apply to the Murchison...
2. Notwithstanding any other provision of this Convention the taxation of...

#### Article 27

### **FRIGG FIELD**

1. The provisions of this Article shall apply to profits, gains...
2. Profits from the use for other purposes of fixed installations...
3. In this Convention: (a) the term "Frigg Field Reservoir" means...
4. The provisions of Article 24 of this Convention shall have...

#### Article 28

### **ELIMINATION OF DOUBLE TAXATION**

1. Subject to the provisions of the law of the United...
2. Subject to the provisions of the laws of Norway regarding...
3. For the purposes of paragraph (1) of this Article income,...

#### Article 29

### **NON-DISCRIMINATION**

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Except where the provisions of paragraph (1) of Article 9,...
4. Nothing contained in this Article shall be construed as obliging...
5. Enterprises of a Contracting State, the capital of which is...

#### Article 30

### **MUTUAL AGREEMENT PROCEDURE**

1. Where a person considers that the actions of one or...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...

Article 31

**EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

Article 32

**MEMBERS OF DIPLOMATIC OR PERMANENT MISSIONS AND CONSULAR POSTS**

Nothing in this Convention shall affect the fiscal privileges of...

Article 33

**LIMITATION OF RELIEF**

1. Where under any provisions of this Convention income is relieved...
2. Where under Article 13 of this Convention gains are relieved...

Article 34

**ENTRY INTO FORCE**

1. Each of the Contracting States shall notify to the other,...
2. The Convention between the Government of the United Kingdom of...

Article 35

**TERMINATION**

(1) This Convention shall remain in force until terminated by...  
In witness whereof the undersigned, duly authorised thereto by their...  
Done in duplicate at London this 12th day of October...

**PART II — EXCHANGE OF NOTES**

London  
12th October 2000  
Excellency

I have the honour to refer to the Convention between...  
Where, under the terms of paragraph (6) of Article 10,...  
If the foregoing proposal is acceptable to the Government of...  
I avail myself of this opportunity to extend to Your...

Stephen C Timms  
London  
12th October 2000  
Excellency

I have the honour to acknowledge receipt of Your Excellency's...  
The foregoing proposals being acceptable to the Government of the...  
I take this opportunity to renew to Your Excellency the...  
Tarald O Brautaset

Explanatory Note