
DRAFT STATUTORY INSTRUMENTS

2000 No.

INCOME TAX

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

Made - - - - 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**

Article 1

PERSONS COVERED

Article 2

TAXES COVERED

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

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

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

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

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...

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

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

PART II — EXCHANGE OF NOTES

Explanatory Note