

June 22, 1989

**PROTOCOL BETWEEN THE GOVERNMENT OF THE KINGDOM OF
NORWAY AND THE GOVERNMENT OF THE REPUBLIC OF THE
PHILIPPINES, AMENDING THE CONVENTION FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON
CAPITAL, SIGNED IN MANILA ON 9 JULY 1987**

make known:

That having seen and examined the Protocol between the Government of the Kingdom of Norway and the Government of the Republic of the Philippines, amending the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, signed in Manila on 9 July 1987, We hereby approve, ratify and confirm the said Protocol, in all and every part, promising to have it observed according to its form and contents.

In witness whereof We have signed the present instrument of ratification and caused the Seal of the Realm to be affixed thereto.

Given at the Royal Palace, on this

thirtieth day of June

One Thousand Nine Hundred and Eighty-nine

**(Sgd.)
(Sgd.)**

Protocol between the Government of the Kingdom of Norway and the Government of the Republic of the Philippines, amending the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, signed in Manila on 9 July 1987.

The Government of the Kingdom of Norway and the Government of the Republic of the Philippines desiring to conclude a protocol to amend the Convention between the Contracting States for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital, signed in Manila on 9 July 1987 (hereinafter referred to as "the Convention"), have agreed as follows:

ARTICLE I

Article 15 paragraph 3 of the Convention shall be deleted and replaced by the following:

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State of which the operator is a resident. However, remuneration derived in respect of an employment exercised