

No. 33548. Austria and Norway

CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. VIENNA, 28 NOVEMBER 1995 [*United Nations, Treaty Series*, vol. 1964, I-33548.]

PROTOCOL BETWEEN THE REPUBLIC OF AUSTRIA AND THE KINGDOM OF NORWAY 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 VIENNA ON 28 NOVEMBER 1995 (WITH ADDITIONAL PROTOCOL). VIENNA, 14 NOVEMBER 2005 [*United Nations, Treaty Series*, vol. 2402, A-33548.]

Termination in accordance with:

33548. Protocol and Additional Protocol between the Republic of Austria and the Kingdom of Norway 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 Vienna on 28 November 1995 as amended by the Protocol signed on 14 November 2005 with Additional Protocol. Vienna, 16 September 2009

Entry into force: 1 June 2013

Registration with the Secretariat of the United Nations: Austria, 12 July 2013

Information provided by the Secretariat of the United Nations: 12 July 2013

N° 33548. Autriche et Norvège

CONVENTION TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE. VIENNE, 28 NOVEMBRE 1995 [*Nations Unies, Recueil des Traités*, vol. 1964, I-33548.]

PROTOCOLE ENTRE LA RÉPUBLIQUE D'AUTRICHE ET LE ROYAUME DE NORVÈGE MODIFIANT LA CONVENTION TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE SIGNÉE À VIENNE LE 28 NOVEMBRE 1995 (AVEC PROTOCOLE ADDITIONNEL). VIENNE, 14 NOVEMBRE 2005 [*Nations Unies, Recueil des Traités*, vol. 2402, A-33548.]

Abrogation conformément à :

33548. Protocole et Protocole additionnel entre la République d'Autriche et le Royaume de Norvège modifiant la Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune signée à Vienne le 28 novembre 1995, telle que modifiée par le Protocole signé le 14 novembre 2005 avec Protocole additionnel. Vienne, 16 septembre 2009

Entrée en vigueur : 1^{er} juin 2013

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : Autriche, 12 juillet 2013

Information fournie par le Secrétariat de l'Organisation des Nations Unies : 12 juillet 2013

PROTOCOL AND ADDITIONAL PROTOCOL
BETWEEN THE REPUBLIC OF AUSTRIA AND
THE KINGDOM OF NORWAY 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
VIENNA ON 28 NOVEMBER 1995 AS
AMENDED BY THE PROTOCOL SIGNED ON
14 NOVEMBER 2005 WITH ADDITIONAL
PROTOCOL. VIENNA, 16 SEPTEMBER 2009

PROTOCOLE ET PROTOCOLE ADDITIONNEL
ENTRE LA RÉPUBLIQUE D'AUTRICHE ET LE
ROYAUME DE NORVÈGE MODIFIANT LA
CONVENTION TENDANT À ÉVITER LA
DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVA-
SION FISCALE EN MATIÈRE D'IMPÔTS SUR LE
REVENU ET SUR LA FORTUNE SIGNÉE À
VIENNE LE 28 NOVEMBRE 1995, TELLE QUE
MODIFIÉE PAR LE PROTOCOLE SIGNÉ LE
14 NOVEMBRE 2005 AVEC PROTOCOLE AD-
DITIONNEL. VIENNE, 16 SEPTEMBRE 2009

Entry into force: 1 June 2013, in accordance
with article 3

Authentic texts: English, German and Norwe-
gian

**Registration with the Secretariat of the
United Nations:** Austria, 12 July 2013

Entrée en vigueur : 1^{er} juin 2013, conformé-
ment à l'article 3

Textes authentiques : anglais, allemand et
norvégien

**Enregistrement auprès du Secrétariat de
l'Organisation des Nations Unies :**
Autriche, 12 juillet 2013

[ENGLISH TEXT – TEXTE ANGLAIS]

PROTOCOL
AND ADDITIONAL PROTOCOL

BETWEEN

THE REPUBLIC OF AUSTRIA

AND

THE KINGDOM OF NORWAY

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 VIENNA ON 28 NOVEMBER 1995 AS
AMENDED BY THE PROTOCOL SIGNED ON
14 NOVEMBER 2005 WITH ADDITIONAL PROTOCOL

The Republic of Austria and the Kingdom of Norway desiring to conclude a Protocol and an Additional Protocol 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 Vienna on 28 November 1995 as amended by the Protocol signed on 14 November 2005 with additional Protocol (hereinafter referred to as "the Convention"),

Have agreed as follows:

Article 1

Article 27 of the Convention shall be deleted and replaced by the following:

“ARTICLE 27

Exchange of Information

(1) The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

(2) Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

(3) In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

(4) If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

(5) In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

Article 2

The Additional Protocol signed in Vienna on 14 November 2005 together with the Protocol 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 Vienna on 28 November 1995 shall be deleted.

Article 3

The Contracting States shall notify each other through diplomatic channels that all legal procedures for the entry into force of this Protocol have been completed. The Protocol shall enter into force on the first day of the third month next following the date of the receipt of the latter of the notifications referred to above. The provisions of this Protocol shall have effect with regard to taxable periods beginning on or after 1 January of the calendar year next following the year of the entry into force of this Protocol. Article 27 of the Convention signed at Vienna on 28 November 1995 as amended by the Protocol signed on 14 November 2005 with additional Protocol shall continue to be applicable for the taxable years prior to the effect of this Protocol.