

No. 53271*

**Canada
and
Norway**

Convention between the Government of Canada 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 on capital. Ottawa, 12 July 2002

Entry into force: *19 December 2002 by notification, in accordance with article 31*

Authentic texts: *English, French and Norwegian*

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**Canada
et
Norvège**

Convention entre le Gouvernement du Canada et le Gouvernement du Royaume de Norvège en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Ottawa, 12 juillet 2002

Entrée en vigueur : *19 décembre 2002 par notification, conformément à l'article 31*

Textes authentiques : *anglais, français et norvégien*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
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 ON CAPITAL**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
KINGDOM OF NORWAY,**

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

HAVE AGREED as follows:

I. SCOPE OF THE CONVENTION

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

- I. The existing taxes to which this Convention shall apply are:
 - a) in the case of Canada, the taxes imposed by the Government of Canada under the *Income Tax Act*, (hereinafter referred to as "Canadian tax");
 - b) in the case of Norway:
 - (i) the National Tax on Income (inntektsskatt til staten);
 - (ii) the County Municipal Tax on Income (inntektsskatt til fylkeskommunen);
 - (iii) the Municipal Tax on Income (inntektsskatt til kommunen);
 - (iv) the National Tax on Capital (formuesskatt til staten);
 - (v) the Municipal Tax on Capital (formuesskatt til kommunen);

- (vi) the National Tax relating to Income and Capital from the Exploration for and the Exploitation of Submarine Petroleum Resources and Activities and Work relating thereto, Including Pipeline Transport of Petroleum Produced (skatt til staten vedrørende inntekt og formue i forbindelse med undersøkelse etter og utnyttelse av undersjøiske petroleumforekomster og dertil knyttet virksomhet og arbeid, herunder rørledningstransport av utvunnet petroleum); and
 - (vii) the National Tax on Remuneration to Non-resident Artistes etc. (skatt til staten på honorarer til utenlandske artister mv.);
- (hereinafter referred to as "Norwegian tax").

2. 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 respective taxation laws.

II. DEFINITIONS

ARTICLE 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - a) the term "Canada", used in a geographical sense, means the territory of Canada, including any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
 - b) the term "Norway" means the Kingdom of Norway, including any area outside the territorial waters of the Kingdom of Norway 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");
 - c) the term "person" includes an individual, a trust, a company, a partnership and any other body of persons;
 - d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - e) 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;
 - f) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative,
 - (ii) in the case of Norway, the Minister of Finance or the Minister's authorized representative;
 - g) the term "tax" means Canadian tax or Norwegian tax, as the context requires;
 - h) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
 - i) the term "international traffic" means any voyage by a ship, vessel or aircraft operated by an enterprise of a Contracting State, except when the ship, vessel or aircraft is operated principally between places within the other Contracting State.

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 the person's domicile, residence, place of management or any other criterion of a similar nature and also includes that State or a political subdivision or local authority thereof or any agency or instrumentality of any such State, subdivision or authority. 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 the individual's status shall be determined as follows:
- a) the individual shall be deemed to be a resident only of the State in which the individual has a permanent home available; if the individual has a permanent home available in both States, the individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);
 - b) if the State in which the individual's centre of vital interests is situated cannot be determined, or if there is not a permanent home available to the individual in either State, the individual shall be deemed to be a resident only of the State in which the individual has an habitual abode;
 - c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident only of the State of which the individual is a national;
 - d) if the individual 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, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.