

Norway

A. Progress in the implementation of the minimum standard

Norway has 84 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Finland, Iceland and Sweden (the “Nordic Convention”).¹¹³

Norway signed the MLI in 2017, listing 28 tax agreements.

Norway is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁴

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Norway indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Belgium, Brazil, Canada, France, Germany, Israel, Korea, New Zealand, Singapore, Slovak Republic, Spain, Thailand and the United States.

The Parties to the Nordic Convention signed a complying instrument in 2018.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Norway.

Summary of the jurisdiction response – Norway

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	No	N/A	
2	Argentina	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	No	N/A	
5	Azerbaijan*	No	N/A	No	N/A	
6	Bangladesh*	No	N/A	No	N/A	
7	Barbados	No	N/A	No	N/A	
8	Belgium	No	N/A	No	N/A	
9	Benin	No	N/A	No	N/A	
10	Bosnia and Herzegovina*	No	N/A	No	N/A	
11	Brazil	No	N/A	No	N/A	
12	Bulgaria	No	N/A	Yes	N/A	
13	Canada	No	N/A	No	N/A	
14	Chile	No	N/A	Yes	N/A	
15	China (People's Republic of)	No	N/A	Yes	N/A	

16	Cote d'Ivoire	No	N/A	No	N/A	
17	Croatia	No	N/A	No	N/A	
18	Curacao	No	N/A	No	N/A	
19	Cyprus*	No	N/A	Yes	N/A	
20	Czech Republic	No	N/A	Yes	N/A	
21	Denmark	No	N/A	Yes	PPT alone	The Nordic Convention
22	Egypt	No	N/A	No	N/A	
23	Estonia	No	N/A	Yes	N/A	
24	Faroe Islands	No	N/A	Yes	PPT alone	The Nordic Convention
25	Finland	No	N/A	Yes	PPT alone	The Nordic Convention
26	France	No	N/A	No	N/A	
27	Gambia*	No	N/A	No	N/A	
28	Georgia	No	N/A	Yes	N/A	
29	Germany	No	N/A	No	N/A	
30	Greece	No	N/A	Yes	N/A	
31	Greenland	No	N/A	No	N/A	
32	Hungary	No	N/A	No	N/A	
33	Iceland	No	N/A	Yes	PPT alone	The Nordic Convention
34	India	No	N/A	Yes	N/A	
35	Indonesia	No	N/A	No	N/A	
36	Ireland	No	N/A	Yes	N/A	
37	Israel	No	N/A	No	N/A	
38	Italy	No	N/A	No	N/A	
39	Jamaica	No	N/A	No	N/A	
40	Japan	No	N/A	Yes	N/A	
41	Kazakhstan	No	N/A	No	N/A	
42	Kenya	No	N/A	No	N/A	
43	Korea	No	N/A	No	N/A	
44	Latvia	No	N/A	Yes	N/A	
45	Lithuania	No	N/A	Yes	N/A	
46	Luxembourg	No	N/A	Yes	N/A	
47	North Macedonia	No	N/A	No	N/A	
48	Malawi*	No	N/A	No	N/A	
49	Malaysia	No	N/A	No	N/A	
50	Malta	No	N/A	Yes	N/A	
51	Mexico	No	N/A	Yes	N/A	
52	Montenegro*	No	N/A	No	N/A	
53	Morocco	No	N/A	No	N/A	
54	Nepal*	No	N/A	No	N/A	
55	Netherlands	No	N/A	Yes	N/A	
56	New Zealand	No	N/A	No	N/A	
57	Pakistan	No	N/A	No	N/A	
58	Philippines*	No	N/A	No	N/A	
59	Poland	No	N/A	Yes	N/A	
60	Portugal	No	N/A	Yes	N/A	
61	Qatar	No	N/A	No	N/A	
62	Romania	No	N/A	Yes	N/A	
63	Russia	No	N/A	Yes	N/A	
64	Senegal	No	N/A	No	N/A	
65	Serbia	No	N/A	Yes	N/A	

66	Sierra Leone	No	N/A	No	N/A	
67	Singapore	No	N/A	No	N/A	
68	Sint Maarten*	No	N/A	No	N/A	
69	Slovak Republic	No	N/A	No	N/A	
70	Slovenia	No	N/A	Yes	N/A	
71	South Africa	No	N/A	Yes	N/A	
72	Spain	No	N/A	No	N/A	
73	Sri Lanka	No	N/A	No	N/A	
74	Sweden	No	N/A	Yes	PPT alone	The Nordic Convention
75	Switzerland	No	N/A	Yes	PPT alone	
76	Tanzania*	No	N/A	No	N/A	
77	Thailand	No	N/A	No	N/A	
78	Trinidad and Tobago	No	N/A	No	N/A	
79	Tunisia	No	N/A	No	N/A	
80	Turkey	No	N/A	Yes	N/A	
81	Uganda*	No	N/A	No	N/A	
82	Ukraine	No	N/A	No	N/A	
83	United Kingdom	No	N/A	Yes	N/A	
84	United States	No	N/A	No	N/A	
85	Venezuela*	No	N/A	No	N/A	
86	Viet Nam	No	N/A	No	N/A	
87	Zambia	No	N/A	No	N/A	
88	Zimbabwe*	No	N/A	No	N/A	



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