

Norway

A. Progress in the implementation of the minimum standard

Norway has 85 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”).¹¹⁵ Twenty-two of those agreements, including the Nordic Convention, comply with the minimum standard.

Norway signed the MLI in 2017 and deposited its instrument of ratification on the 17 July 2019, listing 28 of its agreements in force at that time. The MLI entered into force for Norway on 1 November 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Norway has not listed its agreements with Albania, Austria, Barbados, Belgium, Benin, Bosnia-Herzegovina, Brazil, Canada, Côte d’Ivoire, Croatia, Curaçao, Egypt, France, Germany, Greenland, Hungary, Indonesia, Israel, Italy, Jamaica, Kazakhstan, Kenya, Korea, Malaysia, Montenegro, Morocco, New Zealand, North Macedonia, Pakistan, Qatar, Senegal, Sierra Leone, Singapore, the Slovak Republic, Spain, Sri Lanka, Switzerland, Thailand, Tunisia, Ukraine, Viet Nam and Zambia to be covered under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Albania, Barbados, Bosnia-Herzegovina, Canada, Côte d’Ivoire, Croatia, Curaçao, Egypt, France, Hungary, Indonesia, Israel, Italy, Jamaica, Kazakhstan, Kenya, Korea, Malaysia, Morocco, New Zealand, North Macedonia, Pakistan, Senegal, Singapore, the Slovak Republic, Tunisia and Ukraine have listed their agreements with Norway under the MLI.

Norway has signed a bilateral complying instrument with respect to its agreement with Ghana*.

Norway indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Austria, Belgium¹¹⁶, Brazil, Canada, France, Germany, Greenland, Israel, Italy, Korea, Malaysia, New Zealand, Pakistan and Qatar.

Norway indicated in its response to the Peer Review questionnaire that the agreements with Azerbaijan*, Bangladesh*, Gambia*, Malawi*, Nepal*, Uganda*, Venezuela*, and Zimbabwe* do not give rise to material treaty-shopping concerns for Norway.

Norway is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁷

¹¹⁵ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, 2008 and 2018).

¹¹⁶ A complying instrument was signed with respect to the agreement with Belgium on 8 September 2021.

¹¹⁷ For its agreements listed under the MLI, Norway is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Under Article 7(7)(a) of the MLI, Norway is also implementing the simplified LOB (Article 7(8 to 13) of the MLI) in agreements concluded with treaty partners that adopted the simplified LOB. Norway expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of PPT alone as an interim measure, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation.

B. Conclusion

Albania, Barbados, Bosnia-Herzegovina, Canada, Côte d'Ivoire, Croatia, Curaçao, Egypt, France, Hungary, Indonesia, Israel, Italy, Jamaica, Kazakhstan, Kenya, Korea, Malaysia, Morocco, New Zealand, North Macedonia, Pakistan, Senegal, Singapore, the Slovak Republic, Tunisia and Ukraine have listed their agreements with Norway under the MLI, which amount to requests to implement the minimum standard.

Norway has started to give effect to its plan for the implementation of the minimum standard in its agreements with Albania, Barbados, Benin, Bosnia-Herzegovina, Côte d'Ivoire, Croatia, Curaçao, Egypt, Hungary, Indonesia, Jamaica, Kazakhstan, Kenya, Montenegro, Morocco, North Macedonia, Senegal, Sierra Leone, Sri Lanka, Tunisia, Ukraine, Viet Nam and Zambia. Norway indicated in its response to the Peer Review questionnaire that bilateral discussions would be pursued with respect to those agreements.

Summary of the jurisdiction response - Norway

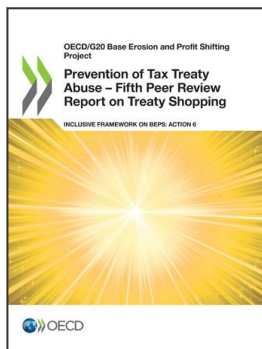
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT+LOB
2	Australia	Yes MLI		PPT
3	Austria	No	No	
4	Belgium	No	Yes	PPT
5	Brazil	No	No	PPT+LOB
6	Bulgaria	No	Yes MLI	PPT
7	Canada	No	No	
8	Chile	Yes MLI		PPT+LOB
9	China (People's Republic of)	No	Yes MLI	
10	Cyprus*	Yes MLI		PPT
11	Czech Republic	Yes MLI		PPT
12	Estonia	No	Yes MLI	PPT
13	France	No	No	
14	Georgia	Yes MLI		PPT
15	Germany	No	No	
16	Ghana*	No	Yes other	PPT+LOB
17	Greece	Yes MLI		PPT
18	Greenland	No	No	
19	India	Yes MLI		PPT+LOB
20	Ireland	Yes MLI		PPT
21	Israel	No	No	
22	Italy	No	No	
23	Japan	Yes MLI		PPT
24	Korea	No	No	
25	Latvia	Yes MLI		PPT
26	Lithuania	Yes MLI		PPT
27	Luxembourg	Yes MLI		PPT
28	Malaysia	No	No	
29	Malta	Yes MLI		PPT
30	Mexico	No	Yes MLI	PPT+LOB
31	Netherlands	Yes MLI		PPT
32	New Zealand	No	No	
33	Nordic Convention treaty partners (Denmark, Faroe Islands, Finland,	Yes other		PPT

	Iceland, Sweden)			
34	Pakistan	No	No	
35	Poland	Yes MLI		PPT
36	Portugal	Yes MLI		PPT
37	Qatar	No	No	
38	Romania	No	Yes MLI	PPT
39	Russian Federation	Yes MLI		PPT
40	Serbia	Yes MLI		PPT
41	Singapore	No	No	
42	Slovak Republic	No	No	
43	Slovenia	Yes MLI		PPT
44	South Africa	No	Yes MLI	PPT
45	Spain	No	No	
46	Switzerland	Yes other		PPT
47	Thailand	No	No	
48	Türkiye	No	Yes MLI	PPT
49	United Kingdom	Yes MLI		PPT
50	United States	No	No	

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Azerbaijan*	No
3	Bangladesh*	No
4	Barbados	Yes
5	Benin	Yes
6	Bosnia-Herzegovina	Yes
7	Côte d'Ivoire	Yes
8	Croatia	Yes
9	Curaçao	Yes
10	Egypt	Yes
11	Gambia*	No
12	Hungary	Yes
13	Indonesia	Yes
14	Jamaica	Yes
15	Kazakhstan	Yes
16	Kenya	Yes
17	Malawi*	No
18	Montenegro	Yes
19	Morocco	Yes
20	Nepal*	No
21	North Macedonia	Yes
22	Philippines*	No
23	Senegal	Yes
24	Sierra Leone	Yes
25	Sint Maarten*	No
26	Sri Lanka	Yes
27	Tanzania*	No
28	Trinidad and Tobago	Yes
29	Tunisia	Yes
30	Uganda*	No

31	Ukraine	Yes
32	Venezuela*	No
33	Viet Nam	Yes
34	Zambia	Yes
35	Zimbabwe*	No



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