

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”).¹²⁹ Twenty-one 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. 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, Belgium¹³⁰, Brazil, Canada, France, Germany, Israel, Italy, Korea, Malaysia, New Zealand, and Pakistan.

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.¹³¹

¹²⁹ 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). In total, Norway identified 89 “agreements” in its List of Tax agreements: 84 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

¹³⁰ A complying instrument was signed with respect to the agreement with Belgium on 8 September 2021.

¹³¹ 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 developed a plan for the implementation of the minimum standard in its agreements with Albania, Barbados, Benin, Bosnia-Herzegovina, Côte d'Ivoire, Croatia, Curaçao, Egypt, Greenland, Hungary, Indonesia, Jamaica, Kazakhstan, Kenya, Montenegro, Morocco, the Republic of North Macedonia, Qatar, 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

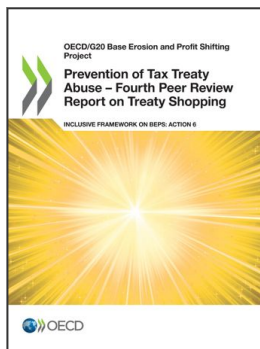
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT-LOB
2	Australia	Yes MLI		PPT
3	Austria	No	No	
4	Belgium	No	No	PPT
5	Brazil	No	No	PPT+LOB
6	Bulgaria	No	Yes MLI	PPT
7	Canada	No	No	
8	Chile	No	Yes MLI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

34	Netherlands	Yes MLI		PPT
35	New Zealand	No	No	
36	Pakistan	No	No	
37	Poland	Yes MLI		PPT
38	Portugal	Yes MLI		PPT
39	Romania	No	Yes MLI	PPT
40	Russian Federation	Yes MLI		PPT
41	Serbia	Yes MLI		PPT
42	Singapore	No	No	
43	Slovak Republic	No	No	
44	Slovenia	Yes MLI		PPT
45	South Africa	No	Yes MLI	PPT
46	Spain	No	No	
47	Sweden	Yes other		PPT
48	Switzerland	Yes other		PPT
49	Thailand	No	No	
50	Trinidad and Tobago	No	No	D-LOB
51	Turkey	No	Yes MLI	PPT
52	United Kingdom	Yes MLI		PPT
53	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	Greenland	Yes
13	Hungary	Yes
14	Indonesia	Yes
15	Jamaica	Yes
16	Kazakhstan	Yes
17	Kenya	Yes
18	Malawi*	No
19	Montenegro	Yes
20	Morocco	Yes
21	Nepal*	No
22	North Macedonia	Yes
23	Philippines*	No
24	Qatar	Yes
25	Senegal	Yes
26	Sierra Leone	Yes
27	Sint Maarten*	No
28	Sri Lanka	Yes

29	Tanzania*	No
30	Tunisia	Yes
31	Uganda*	No
32	Ukraine	Yes
33	Venezuela*	No
34	Viet Nam	Yes
35	Zambia	Yes
36	Zimbabwe*	No



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