

# Kingdom of Norway

## **Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by Norway pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, Norway wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between The Kingdom of Norway and the Republic of Argentina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Argentina	Original	08-10-1997	30-11-2001
2	Convention between the Kingdom of Norway and Australia for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion	Australia	Original	08-08-2006	12-09-2007
3	Convention between the Kingdom of Norway and the Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income	Bulgaria	Original	22-07-2014	30-07-2015
4	Convention between the Kingdom of Norway and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Chile	Original	26-10-2001	22-07-2003
5	Convention between the Government of the Kingdom of Norway and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	China	Original	25-02-1986	21-12-1986
6	Convention between the Kingdom of Norway and the Republic of Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Cyprus	Original	24-02-2014	08-07-2014
7	Convention between the government of the Kingdom of Norway and the Government of the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Czech Republic	Original	19-10-2004	09-09-2005
8	Convention between The Kingdom of Norway and The Republic of Estonia for the avoidance of double taxation	Estonia	Original	14-05-1993	30-12-1993

	and the prevention of fiscal evasion with respect to taxes on income and on capital				
9	Agreement between The Kingdom of Norway and Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Georgia	Original	10-11-2011	23-07-2012
10	Convention between The Kingdom of Norway and The Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Greece	Original	27-04-1988	16-09-1991
			Amending notification	06-06-1998	01-01-1999
11	Agreement between the Kingdom of Norway and the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on	India	Original	02-02-2011	20-12-2011
12	Convention between the Kingdom of Norway and Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital	Ireland	Original	22-11-2000	28-11-2001
13	Convention between the Kingdom of Norway and Japan for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income	Japan	Original	04-03-1992	16-12-1992
14	Convention between the Kingdom of Norway and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Latvia	Original	19-07-1993	30-12-1993
15	Convention between The Kingdom of Norway and The Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	27-04-1993	30-12-1993
16	Overenskomst mellom Kongeriket Norge og Storhertugdømmet Luxembourg til unngåelse av dobbeltbeskatning og skatteunndragelse med hensyn til skatter av inntekt og formue  Convention entre le Royaume de Norvège et le Grand-Duché de Luxembourg tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts	Luxembourg	Original	06-05-1983	27-02-1985
			Amending Protocol	07-07-2009	12-04-2010
			Amending instrument	25-12-1998	01-01-1999

	sur le revenu et sur la fortune				
17	Convention between the Kingdom of Norway and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	Malta	Original	30-03-2012	14-02-2013
18	Overenskomst mellom Kongeriket Norge og Mexicos Forente Stater til unngåelse av dobbeltbeskatning og forebyggelse av skatteunndragelse med hensyn til skatter av inntekt og formue <sup>1</sup>  Convenio entre el reino de Noruega y los Estados Unidos Mexicanos para evitar la doble imposición e impedir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio	Mexico	Original	23-03-1995	23-01-1996
19	Convention between the Kingdom of Norway and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	The Netherlands	Original	12-01-1990	31-12-1990
			Amending Protocol	23-04-2013	30-11-2013
20	Convention between the Government of the Kingdom of Norway and the Government of the Polish People's Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Poland	Original	09-09-2009	25-05-2010
			Amending Protocol	05-07-2012	02-04-2013
21	Convention between the kingdom of Norway and the Portuguese republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	Original	10-03-2011	15-06-2012
22	Convention between the kingdom of Norway and Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Romania	Original	27-04-2015	01-04-2016
23	Convention between The Kingdom of Norway and The Russian Federation For the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Russia	Original	26-03-1996	20-12-2002
24	Convention between the Kingdom of	Serbia	Original	17-06-2015	18-12-2015

<sup>1</sup> Unofficial translation: «Agreement between the Kingdom of Norway and the United Mexican States to avoid double taxation and prevent tax evasion with respect to taxes on income and on capital»

	Norway and the Republic of Serbia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income				
25	Convention between the Kingdom of Norway and the Republic of Slovenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Slovenia	Original	18-02-2008	10-12-2009
26	Africa for the Avoidance of Double Convention between the Kingdom of Norway and the Republic of South Taxation and the Prevention of Fiscal Evasion with respect to taxes on income	South Africa	Original	12-02-1996	12-09-1996
			Amending Protocol	16-07-2012	20-11-2015
27	Convention between the Kingdom of Norway and the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Turkey	Original	15-01-2010	15-06-2011
28	Convention Between The Kingdom of Norway and The United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital gains	United Kingdom	Original	14-03-2013	17-12-2013

## Article 3 – Transparent Entities

### *Reservation*

Pursuant to Article 3(5)(b) of the Convention, Norway reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number <sup>2</sup>	Other Contracting Jurisdiction <sup>3</sup>	Provision <sup>4</sup>
11	India	Article 4 1. b)

## Article 4 – Dual Resident Entities

### *Reservation*

Pursuant to Article 4(3)(d) of the Convention, Norway reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence, and that set out the treatment of that person under the Covered Tax Agreement where such an agreement cannot be reached. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Bulgaria	Article 4(3)
4	Chile	Article 4(3)
6	Cyprus	Article 4(3)
8	Estonia	Article 4(3)
14	Latvia	Article 4(3)
15	Lithuania	Article 4(3)
22	Romania	Article 4(3)
24	Serbia	Article 4(3)
28	United Kingdom	Article 4(4)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 4(3)
2	Australia	Article 4 (4)
5	China	Article 4(3)
7	Czech Republic	Article 4 (3)
9	Georgia	Article 4(3)
10	Greece	Article 4(3)
11	India	Article 4(3)
12	Ireland	Article 4(3)
13	Japan	Article 4(3)
16	Luxembourg	Article 4(3)
17	Malta	Article 4(3)
18	Mexico	Article 4(3)
19	The Netherlands	Article 4(3)
20	Poland	Article 4(3)
21	Portugal	Article 4(3)
23	Russia	Article 4(3) and (4)
25	Slovenia	Article 4(3)
26	South Africa	Article 4(3)

27	Turkey	Article 4(3)
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## Article 5 – Application of Methods for Elimination of Double Taxation

### *Notification of Choice of Optional Provisions*

Pursuant to Article 5(10) of the Convention, Norway hereby chooses under Article 5(1) to apply Option C of that Article.

### *Notification of Existing Provisions in Listed Agreements*

#### *For jurisdictions choosing Option C:*

Pursuant to Article 5(10) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 5(7). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	China	Article 25(2)

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, Norway hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Norway considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Argentina	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,
2	Australia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
3	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income in order to promote and strengthen the economic relations between the two States,
4	Chile	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,
5	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Cyprus	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
7	Czech Republic	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
8	Estonia	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,
9	Georgia	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
10	Greece	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,
11	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital and with a view to

		promoting economic cooperation between the two countries,
12	Ireland	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,
13	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Latvia	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,
15	Lithuania	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,
16	Luxembourg	<p>som ønsker å unngå dobbeltbeskatning og forebygge skatteunndragelse med hensyn til skatter av inntekt og formue, har besluttet å inngå en overenskomst og har i dette øyemed oppnevnt som sine befullmektigede:</p> <p>Kongeriket Norges Regjering: Hans Kongelige Høyhet Storhertugen av Luxembourg: Som etter å ha utvekslet sine fullmakter, som er funnet i god og riktig form,:</p> <p>animés du désir d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune, ont décidé de conclure une convention et ont nommé à cet effet pour leurs plénipotentiaires, savoir :</p>
17	Malta	som ønsker å inngå en overenskomst til unngåelse av dobbeltbeskatning og forebyggelse av skatteunndragelse med hensyn til skatter av inntekt,
18	Mexico	<p>som ønsker å inngå en overenskomst til unngåelse av dobbeltbeskatning og forebyggelse av skatteunndragelse med hensyn til skatter av inntekt og formue,</p> <p>deseando concluir un Convenio para Evitar la Doble Imposición e Impedir la Evasión Fiscal en materia de impuestos sobre la renta y sobre el patrimonio,</p>
19	The Netherlands	desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Poland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
21	Portugal	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Romania	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
23	Russia	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, and with a view to promote economic cooperation between the two countries,
24	Serbia	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, with the view to establishing stable conditions for comprehensive development of economic cooperation and investment between the two countries,
25	Slovenia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
26	South Africa	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
27	Turkey	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
28	United Kingdom	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 gains,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Norway considers that the following agreement(s) do(es) not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
2	Australia
3	Bulgaria
4	Chile
5	China
6	Cyprus
7	Czech Republic
8	Estonia
9	Georgia
10	Greece
11	India
12	Ireland
13	Japan
14	Latvia
15	Lithuania
16	Luxembourg
17	Malta
18	Mexico
19	The Netherlands

20	Poland
21	Portugal
22	Romania
24	Serbia
25	Slovenia
26	South Africa
27	Turkey
28	United Kingdom

## Article 7 – Prevention of Treaty Abuse

### *Statement of Acceptance of the PPT as an Interim Measure*

Pursuant to Article 7(17)(a) of the Convention, Norway hereby expresses a statement that while Norway accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of Article 7(1), through bilateral negotiation.

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(d) of the Convention, Norway hereby chooses to apply Article 7(7)(a).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Norway considers that the following agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Articles 10(7), 11(9) and 12(7)
3	Bulgaria	Articles 10(7), 11(8), 12(7) and 21(3)
4	Chile	Articles 11(7) and 12(7)
9	Georgia	Articles 10(7), 11(5), 12(5) and 20(3)
11	India	Article 29
12	Ireland	Articles 11(6) and 12(6)
17	Malta	Article 10(7)
18	Mexico	Articles 11(9), 12(7)
22	Romania	Articles 10(7), 11(8), 12(7)
24	Serbia	Articles 10(7), 11(8), 12(7) and 22(4)
28	United Kingdom	Articles 10(7), 11(5), 12(5) and 20(5)

## Article 8 – Dividend Transfer Transactions

### *Reservation*

Pursuant to Article 8(3)(b)(i) of the Convention, Norway reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements to the extent that the provisions described in Article 8(1) already include a minimum holding period. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Article 10 3.
13	Japan	Article 10 2. (a)
17	Malta	Article 10 2. a) (i)
20	Poland	Article 10 2. a)
21	Portugal	Article 10 2. a)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 10(2)a)
2	Australia	Article 10 2. a)
3	Bulgaria	Article 10(2)a)
4	Chile	Article 10(2)a.
5	China	N/A
6	Cyprus	Article 10 2. a.
7	Czech Republic	Article 10(2)a)
8	Estonia	Article 10(2)(a)
9	Georgia	Article 10(2)a)
10	Greece	Article 10(2) a) and b)
11	India	N/A
12	Ireland	Article 10(2)a)
14	Latvia	Article 10(2)a)
15	Lithuania	Article 10(2)a)
16	Luxembourg	Article 10(2)a)
18	Mexico	Article 10 3.
19	The Netherlands	Article 10(3)b.
22	Romania	Article 10(2)a)
24	Serbia	Article 10(2) 1)
25	Slovenia	Article 10(2)a) and b)
26	South Africa	Article 10(2)a)
27	Turkey	Article 10(2)a.
28	United Kingdom	Article 10 2) (i)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Reservation***

Pursuant to Article 9(6)(a) of the Convention, Norway reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.



## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Norway reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.<sup>5</sup>

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(5)
2	Australia	Article 5 6.
3	Bulgaria	Article 5 6.
4	Chile	Article 5 5.
5	China	Article 5 5.
6	Cyprus	Article 5 6.
7	Czech Republic	Article 5 5.
8	Estonia	Article 5 5.
9	Georgia	Article 5 6.
10	Greece	Article 5 5.
11	India	Article 5 (5) a)
12	Ireland	Article 5 5.
13	Japan	Article 5 5.
14	Latvia	Article 5 5.
15	Lithuania	Article 5 5.
16	Luxembourg	Article 5 5.
17	Malta	Article 5 6.
18	Mexico	Article 5 5.
19	The Netherlands	Article 5 6.
20	Poland	Article 5 6.
21	Portugal	Article 5 6.
22	Romania	Article 5 6.
23	Russia	Article 5 4.
24	Serbia	Article 5 7.
25	Slovenia	Article 5 6.
26	South Africa	Article 5 5.
27	Turkey	Article 5 6.
28	United Kingdom	Article 5 6.

Pursuant to Article 12(6) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(6)
2	Australia	Article 5 7.

3	Bulgaria	Article 5 7.
4	Chile	Article 5 7.
5	China	Article 5 6.
6	Cyprus	Article 5 7.
7	Czech Republic	Article 5 6.
8	Estonia	Article 5 6.
9	Georgia	Article 5 7.
10	Greece	Article 5 6.
11	India	Article 5 7.
12	Ireland	Article 5 6.
13	Japan	Article 5 6.
14	Latvia	Article 5 6.
15	Lithuania	Article 5 6.
16	Luxembourg	Article 5 6.
17	Malta	Article 5 7.
18	Mexico	Article 5 7.
19	The Netherlands	Article 5 7.
20	Poland	Article 5 7.
21	Portugal	Article 5 7.
22	Romania	Article 5 7.
23	Russia	Article 5 5.
24	Serbia	Article 5 8.
25	Slovenia	Article 5 7.
26	South Africa	Article 5 6.
27	Turkey	Article 5 7.
28	United Kingdom	Article 5 7.

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, Norway hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5 4.
2	Australia	Article 5 5.
3	Bulgaria	Article 5 5.
4	Chile	Article 5 4.
5	China	Article 5 4
6	Cyprus	Article 5 5.
7	Czech Republic	Article 5 4.
8	Estonia	Article 5 4
9	Georgia	Article 5 5.
10	Greece	Article 5 4.
11	India	Article 5 4.
12	Ireland	Article 5 4.
13	Japan	Article 5 4.
14	Latvia	Article 5 4.
15	Lithuania	Article 5 4.
16	Luxembourg	Article 5 4.
17	Malta	Article 5 5.
18	Mexico	Article 5 4.
19	The Netherlands	Article 5 5.
20	Poland	Article 5 5.
21	Portugal	Article 5 5.
22	Romania	Article 5 5.
23	Russia	Article 5 3.
24	Serbia	Article 5 6.
25	Slovenia	Article 5 5.
26	South Africa	Article 5 4.
27	Turkey	Article 5 5.
28	United Kingdom	Article 5 5.

## Article 14 – Splitting-up of Contracts

### *Reservation*

Pursuant to Article 14(3)(b) of the Convention, Norway reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Articles 5 3. d) and 21(4)
2	Australia	Article 20(3))
3	Bulgaria	Article 20(3)
5	China	Article 23(4)
6	Cyprus	Article 20 (3)
7	Czech Republic	Article 20(3)
8	Estonia	Article 21(3)
11	India	Article 21(3)
12	Ireland	Article 21(3)
13	Japan	Article 21(2)
14	Latvia	Article 21(3)
15	Lituania	Article 21(3)
16	Luxembourg	Paragraph 2 of the Additional Protocol
17	Malta	Article 20(3)
18	Mexico	Article 21(4)
19	The Netherlands	Article 24(3)
20	Poland	Article 20(4)
21	Portugal	Article 21(3)
22	Romania	Article 21(3)
23	Russia	Paragraph 3 of the Protocol
24	Serbia	Article 21(3)
25	Slovenia	Article 20(3)
26	South Africa	Article 21(3)
27	Turkey	Article 21(3)
28	United Kingdom	Article 21(4)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 14(4) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Article 5 4.
19	The Netherlands	Article III of the Protocol
24	Serbia	Article 5 5.



## Article 16 – Mutual Agreement Procedure

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(a) of the Convention, Norway considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 26 1., first sentence
2	Australia	Article 25 1., first sentence
3	Bulgaria	Article 24 1., first sentence
4	Chile	Article 25 1., first sentence
5	China	Article 27 1., first sentence
6	Cyprus	Article 24 1., first sentence
7	Czech Republic	Article 24 1., first sentence
8	Estonia	Article 26 1., first sentence
9	Georgia	Article 23 1., first sentence
10	Greece	Article 26 1., first sentence
11	India	Article 26 1., first sentence
12	Ireland	Article 26 1., first sentence
13	Japan	Article 25 1., first sentence
14	Latvia	Article 26 1., first sentence
15	Lithuania	Article 26 1., first sentence
16	Luxembourg	Article 25 1.
17	Malta	Article 24 1., first sentence
18	Mexico	Article 26 1., first sentence and second sentence of the Norwegian text and Article 26 1., first sentence of the Spanish text
19	The Netherlands	Article 26 1., first sentence
20	Poland	Article 24 1., first sentence
21	Portugal	Article 25 1., first sentence
22	Romania	Article 25 1., first sentence
23	Russia	Article 25 1., first sentence
24	Serbia	Article 25 1., first sentence
25	Slovenia	Article 24 1., first sentence
26	South Africa	Article 25 1., first sentence
27	Turkey	Article 25 1., first sentence
28	United Kingdom	Article 27 1., first sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Norway considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 26 1., second sentence
2	Australia	Article 25 1., second sentence
3	Bulgaria	Article 24 1., second sentence
5	China	Article 27 1., second sentence
6	Cyprus	Article 24 1., second sentence
7	Czech Republic	Article 24 1., second sentence
8	Estonia	Article 26 1., second sentence
9	Georgia	Article 23 1., second sentence
10	Greece	Article 26 1., second sentence
11	India	Article 26 1., second sentence
12	Ireland	Article 26 1., second sentence
13	Japan	Article 25 1., second sentence
14	Latvia	Article 26 1., second sentence
15	Lithuania	Article 26 1., second sentence
17	Malta	Article 24 1., second sentence
18	Mexico	Article 26 1., third sentence of the Norwegian text and second sentence of the Spanish text.
19	The Netherlands	Article 26 1., second sentence
20	Poland	Article 24 1., second sentence
21	Portugal	Article 25 1., second sentence
22	Romania	Article 25 1., second sentence
23	Russia	Article 25 1., second sentence
24	Serbia	Article 25 1., second sentence
25	Slovenia	Article 24 1., second sentence
26	South Africa	Article 25 1., second sentence
27	Turkey	Article 25 1., second sentence
28	United Kingdom	Article 27 1., second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(i) of the Convention, Norway considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, Norway considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	Chile
18	Mexico



Pursuant to Article 16(6)(d)(ii) of the Convention, Norway considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	Chile
18	Mexico
21	Portugal

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, Norway reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 9 (2)
2	Australia	Article 9(3)
3	Bulgaria	Article 9(2)
4	Chile	Article 9(2)
6	Cyprus	Article 9(2)
7	Czech Republic	Article 9(2)
8	Estonia	Article 9(2)
9	Georgia	Article 9(2)
11	India	Article 9(2)
13	Japan	Article 9(2)
14	Latvia	Article 9(2)
15	Lithuania	Article 9(2)
17	Malta	Article 9(2)
19	The Netherlands	Article 9(2)
20	Poland	Article 9(2)
21	Portugal	Article 9(2)
22	Romania	Article 9(2)
23	Russia	Article 9(2)
24	Serbia	Article 9(2)
25	Slovenia	Article 9(2)
26	South Africa	Article 9(2)
27	Turkey	Article 9(2)
28	United Kingdom	Article 9(2)

## **Article 35 – Entry into Effect**

### ***Reservation***

Pursuant to Article 35(6) of the Convention, Norway reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.