

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

NORWAY

Compilation of Declarations currently in force ^(*) concerning

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Declaration contained in a Note Verbale from the Permanent Representation of Norway to the Council of Europe, dated 28 February 2008, registered at the Secretariat General on 29 February 2008 - Or. Engl. (in force since 1 June 2008)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . National tax on personal income (*skatt på personinntekt*);
 - . National tax on ordinary income (*skatt på alminnelig inntekt*);
 - . National equalization tax (*felleskatt*);
 - . Special tax on petroleum income (*særlig skatt på petroleumsinntekt*);
 - . Resource rent tax on income from hydro-electric power (*grunnrenteskatt på inntekt fra produksjon av vannkraft*);
 - . Withholding tax on dividends (*kildeskatt på utbytter*);
 - . Tonnage tax (*tonnasjeskatt*);
 - . National tax on remuneration to non-resident artists (*skatt til staten på honorarer til utenlandske artistene mv.*).
- . **Article 2, paragraph 1.a.iii:** National tax on capital (*formuesskatt til staten*).
- . **Article 2, paragraph 1.b.i:**
 - . County municipal tax on ordinary income (*skatt til fylkeskommunen på alminnelig inntekt*);
 - . Municipal tax on ordinary income (*skatt til kommunen på alminnelig inntekt*);
 - . County municipal and municipal natural resource tax (*naturressursskatt til fylkeskommune og kommune*);
 - . Municipal tax on capital (*formuesskatt til kommunen*).
- . **Article 2, paragraph 1.b.ii:**
 - . Employees' contributions to the National Insurance Scheme (*folketrygdavgift*);
 - . Employers contributions to the National Insurance Scheme (*arbeidsgiveravgift*).
- . **Article 2, paragraph 1.b.iii.A:** Tax on inheritance and certain gifts (*avgift på arv og visse gaver*).
- . **Article 2, paragraph 1.b.iii.B:** --
- . **Article 2, paragraph 1.b.iii.C:**
 - . Value-added tax (*merverdiavgift*);
 - . Investment tax (*investeringsavgift*).
- . **Article 2, paragraph 1.b.iii.D:** Taxes and Excises on:
 - . Alcohol (*alkohol*), alcoholic beverages (*brennevin og vin m.v.*) beer (*øl*) and alcohol in imported essences (*alkohol i essenser som innføres*);
 - . Autodiesel (*autodiesel*);
 - . Carbondioxide from mineral oils, petrol and gas (*CO2 avgift på mineralolje, bensin og gass*);
 - . Sulphur (*svovel*);
 - . Beverage packaging (*drikkevareremballasje*);
 - . Final treatment of waste (*sluttbehandling av avfall*);
 - . Tobacco (*tobakksvarer*);
 - . Petrol (*bensin*);
 - . Mineral oil, base tax on heating oil (*fyringsolje*);

- . Lubricants (*smøreolje*);
- . Marine engines (*båtmotorer*);
- . Electricity consumption (*forbruk av elektrisk kraft*);
- . Chocolates and sweets (*sjokolade*);
- . Sugar (*sukker*);
- . Non-alcoholic beverages (*alkoholfrie drikkevarer*);
- . Trichoreten and tetrachloreten (TRI og PER);
- . Hydrofluorocarbons (*HFC*) and perfluorocarbons (*PFC*) (HFK og PFK);
- . Emissions of NOx (*utslipp av NOx*).
- . **Article 2, paragraph 1.b.iii.E:** --
- . **Article 2, paragraph 1.b.iii.F:** --
- . **Article 2, paragraph 1.b.iii.G:**
 - . Annual tax on motor vehicles (*årsavgift på motorvogner*);
 - . Tax on motor vehicles etc. (*engangsavgift på motorvogner m.v.*);
 - . Re-registration tax (*omregistreringsavgift*);
 - . Annual tax on heavy goods vehicles (*årsavgift på tyngre kjøretøyer*);
 - . Tax on documents transferring title to real property (*avgift på dokument som overfører hjemmel til fast eiendom*).

Declaration contained in in the instrument of ratification deposited with the Secretary General of the Council of Europe on 13 June 1989 - Or. Engl. (*in force since 1 April 1995*)

ANNEX B – Competent Authorities

The Minister of Finance and Customs or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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 (*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
 Source: Council of Europe's Treaty Office on <http://conventions.coe.int>