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Avant-projet de décret portant assentiment à la Convention entre le Royaume de Belgique et le Royaume de Norvège tendant à éviter la double imposition en matière d'impôts sur le revenu et à prévenir la fraude fiscale, faite à Oslo le 23 avril 2014

Le Gouvernement de la Communauté française,

Sur la proposition du Ministre-Président, chargé des Relations internationales,

Après délibération,

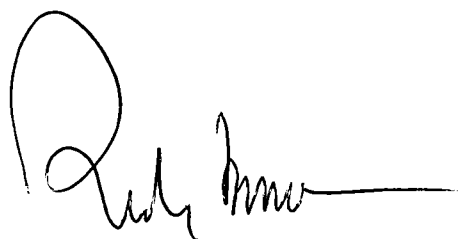
ARRÊTE :

Le Ministre-Président, chargé des Relations internationales, est chargé de présenter au Parlement de la Communauté française le projet de décret dont la teneur suit :

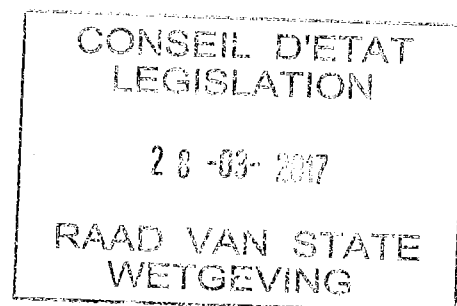
Article 1^{er}

La Convention entre le Royaume de Belgique et le Royaume de Norvège tendant à éviter la double imposition en matière d'impôts sur le revenu et à prévenir la fraude fiscale, faite à Oslo le 23 avril 2014, sortira son plein et entier effet.

Bruxelles, le 8 mars 2017.



Rudy DEMOTTE
Ministre-Président



Convention entre le Royaume de Belgique et le Royaume de Norvège tendant à éviter la double imposition en matière d'impôts sur le revenu et à prévenir la fraude fiscale, faite à Oslo le 23 avril 2014

Exposé des motifs

A. Contexte général dans lequel s'inscrit la Convention

Généralités

Le Royaume de Norvège a une superficie totale d'environ 385 200 km² et compte plus de 5 millions d'habitants. Le PIB de la Norvège était de 385 milliards d'EUR en 2013, ce qui représente un PIB par habitant de 77 000 EUR, soit l'un des plus élevés en Europe.

L'économie norvégienne est fortement tributaire de l'industrie pétrolière et gazière et des investissements offshore qui s'y rapportent. Le secteur des services liés à l'industrie pétrolière occupe également une place importante, de même que les services liés à l'industrie du meuble qui connaissent une forte progression. Les principaux produits d'exportation de la Norvège sont donc le gaz et le pétrole. En outre, une croissance est aussi observée dans le secteur des services et le secteur financier. La Norvège importe principalement des biens manufacturés (72%), en particulier des machines et du matériel de transport. Enfin, la marine marchande norvégienne transporte une grande partie des échanges internationaux.

C'est grâce à une puissante industrie pétrolière et gazière que la Norvège a relativement peu souffert de la crise économique mondiale de ces dernières années. Sauf en 2009, l'économie norvégienne a en effet continué à croître au cours des 10 dernières années. La plus grande force de l'économie norvégienne est également sa plus grande faiblesse car elle est très dépendante des prix internationaux du pétrole et du gaz. Compte tenu des coûts élevés liés à l'extraction du pétrole et du gaz, une baisse des prix du pétrole et du gaz peut avoir des conséquences économiques importantes pour le pays. C'est pourquoi la Norvège est continuellement à la recherche de nouvelles zones d'exploitation (notamment dans le cercle polaire arctique) pour assurer son avenir économique.

Etant donné que la Norvège fait partie de l'Espace économique européen (EEE), son économie est étroitement liée à celle de l'Union européenne. Aussi, l'Union européenne est son principal partenaire commercial (64,3% de ses exportations et 64,3% de ses importations), le Royaume-Uni, l'Allemagne et la Suède venant en tête. D'autres partenaires commerciaux importants sont la Chine (9,3% de ses importations et 1,5% de ses exportations) et les Etats-Unis (5,4% de ses importations et 5% de ses exportations).

Relations bilatérales

En raison des importations de gaz norvégien, la balance commerciale de la Belgique avec la Norvège présente un solde négatif. Les principaux investissements belges dans l'économie norvégienne se situent dans les secteurs de la chimie, de l'énergie et de la communication.

En matière de prévention de la double imposition, une première Convention entre la Belgique et la Norvège a été conclue en 1967. Cette Convention a été remplacée par la Convention préventive de la double imposition du 14 avril 1988.

La Norvège a pris l'initiative de moderniser la Convention de 1988 suite à une modification de sa législation interne. Etant donné qu'elle était passée de la méthode de l'exemption à la méthode de l'imputation en ce qui concerne la prévention de la double imposition des revenus actifs, la Norvège souhaitait une révision de la Convention de 1988. Les négociations ont finalement abouti à un remplacement complet de la Convention de 1988.

B. Contexte juridique européen.

Les Etats membres de l'Union européenne ont conservé leurs compétences à l'égard des impôts directs, même si l'Union européenne dispose d'une compétence concurrente de principe en vertu de l'article 115 du Traité sur le fonctionnement de l'Union Européenne (TFUE). Le Conseil, statuant à l'unanimité, arrête, en effet, des directives pour le rapprochement des dispositions législatives, réglementaires et administratives des Etats membres qui ont une incidence directe sur l'établissement ou le fonctionnement du marché commun. Jusqu'à présent, cette compétence concurrente n'a été mise en œuvre que de manière relativement limitée. En outre, les directives arrêtées par le Conseil n'intéressent, en principe, que les opérations entre résidents d'Etats membres différents. Les relations entre Etats membres et Etats tiers ne sont que peu concernées.

La directive 2003/48/CE du 3 juin 2003 concerne la fiscalité des revenus de l'épargne sous forme de paiements d'intérêts (« directive épargne »). Celle-ci vise à garantir que les intérêts alloués dans un Etat membre à des bénéficiaires effectifs, personnes physiques, qui ont leur résidence fiscale dans un autre Etat membre soient imposés effectivement selon le droit interne de ce dernier Etat membre. Pour ce faire, la directive préconise le recours à l'échange automatique d'informations.

Dans le cadre de cette directive et en vue d'éviter une fuite des capitaux vers des pays non membres de l'Union européenne, la Commission européenne a conclu des accords avec la Suisse, le Liechtenstein, Saint-Marin, Monaco et Andorre afin que ceux-ci adoptent des mesures équivalentes à celles figurant dans la directive. Parallèlement, chacun des Etats membres a conclu des accords semblables avec les territoires dépendants ou associés du Royaume-Uni et des Pays-Bas (îles anglo-normandes, île de Man et divers territoires des Caraïbes). Le champ d'application de l'échange automatique d'informations que mettent en place la « directive épargne » et les accords précités est cependant limité en raison du fait que ces instruments juridiques ne visent que les intérêts payés à des personnes physiques. Ce champ d'application n'entre pas en conflit avec le champ d'application du présent Protocole.

Par ailleurs, la nouvelle directive 2011/16/UE relative à la coopération administrative dans le domaine fiscal et abrogeant la directive 77/799/CEE organise l'échange entre les Etats membres des informations vraisemblablement pertinentes pour l'administration et

l'application de leur législation fiscale interne. Cette nouvelle directive, entrée en vigueur le 11 mars 2011, remplace la directive 77/799/CEE en intégrant le standard international d'échange de renseignements fiscaux élaboré par l'OCDE.

Cette nouvelle directive comporte un chapitre relatif aux relations avec les pays tiers. En vertu des dispositions de l'article 24 de cette directive, des informations reçues d'un pays tiers peuvent – pour autant qu'un accord avec ce pays tiers l'autorise – être transmises à d'autres Etats membres de l'Union européenne auxquels ces informations peuvent être utiles. Inversement, des informations reçues d'un autre Etat membre peuvent, à certaines conditions, être transmises à un pays tiers. Il est expressément stipulé à l'article premier de la directive que celle-ci ne porte pas atteinte à l'exécution de toute obligation des Etats membres quant à une coopération administrative plus étendue qui résulterait d'autres instruments juridiques, y compris d'éventuels accords bilatéraux ou multilatéraux.

Enfin, la Commission européenne a adopté le 28 avril 2009 une communication dans laquelle sont recensées les mesures que les Etats membres devraient prendre pour promouvoir la « bonne gouvernance » dans le domaine fiscal (c'est-à-dire améliorer la transparence et l'échange d'informations et progresser sur la voie de la concurrence loyale en matière fiscale). Elle invite notamment les Etats membres à opter, dans le cadre de leurs relations bilatérales, pour une approche conforme aux principes de bonne gouvernance.

C. Commentaires des articles

Les dispositions de la Convention sont en grande partie inspirées de celles du modèle standard belge et du Modèle de convention fiscale élaboré par l'OCDE (ci-après "le Modèle OCDE"). Les principales dispositions de la Convention sont brièvement commentées ci-après.

Article 2 (Impôts visés)

En ce qui concerne la Belgique, la Convention s'applique à l'impôt des personnes physiques, l'impôt des sociétés, l'impôt des personnes morales et l'impôt des non-résidents, y compris les précomptes et les additionnels auxdits impôts et précomptes.

En ce qui concerne la Norvège, la Convention s'applique à l'impôt d'Etat sur le revenu, l'impôt communal sur le revenu perçu au profit des comtés, l'impôt communal sur le revenu, l'impôt d'Etat sur les revenus tirés de la recherche et de l'exploitation des ressources pétrolières sous-marines ainsi que des activités et travaux y relatifs, en ce compris le transport par oléoducs du pétrole produit, et l'impôt d'Etat sur les rémunérations des artistes non-résidents.

Comme seule la Norvège perçoit actuellement un impôt sur la fortune, il n'y a à cet égard pas risque de double imposition et il n'a pas été jugé opportun d'inclure l'impôt sur la fortune dans le champ d'application de la Convention.

Article 3 (Définitions générales)

- Définition du "trafic international" (paragraphe 1, h)) : la définition retenue diffère de celle du Modèle OCDE et du modèle standard belge en ce qu'elle ne fait pas référence à

l'exploitation d'un navire ou d'un aéronef par une entreprise qui a son siège de direction effective dans un Etat contractant (ou par une entreprise d'un Etat contractant). Cette divergence est pertinente pour l'application de l'article 13, paragraphe 3 (voir ci-après).

- Définition de l'"autorité compétente" (paragraphe 1, i), (ii)) : étant donné le caractère mixte de la Convention, il est précisé que l'autorité compétente belge est, selon le cas, le Ministre des Finances du Gouvernement fédéral et/ou du Gouvernement d'une Région et/ou d'une Communauté, ou son représentant autorisé.

- Définition des "fonds de pension" (paragraphe 1, l)) : étant donné que la Convention prévoit certains avantages en faveur des fonds de pension, cette notion est définie. En vertu de cette définition, un fonds de pension est toute personne qui est établie dans un Etat contractant et qui est gérée pour administrer des régimes de retraite ou fournir des prestations de retraite. Les fonds de pension (ou dans le cas de la Norvège, les régimes de retraite) doivent en outre contrôlés :

- o en ce qui concerne la Belgique, par l'Autorité des services et marchés financiers (FSMA) ou la Banque Nationale de Belgique; et
- o en ce qui concerne la Norvège, par l'Autorité norvégienne de surveillance financière.

En ce qui concerne la Belgique, l'expression "fonds de pension" désigne donc les institutions de retraite professionnelle visées par la loi du 27 octobre 2006 relative au contrôle des institutions de retraite professionnelle.

Article 5 (Etablissement stable)

Tout comme dans la Convention de 1988, il est stipulé qu'un chantier de construction ou de montage ne constitue un établissement stable que lorsque sa durée excède douze mois.

Un paragraphe 4 traitant du "service-PE", c'est-à-dire un établissement stable résultant de la prestation de services, a par ailleurs été inséré. En vertu de cette disposition (qui figure au paragraphe 42.23 des Commentaires sur l'article 5 du modèle OCDE), les deux cas suivants sont constitutifs d'un établissement stable sur le territoire de l'Etat contractant autre que l'Etat de résidence :

- prestations de services par une personne physique qui est présente sur le territoire de cet Etat contractant pendant plus de 183 jours (durant toute période de 12 mois) lorsque plus de 50% des recettes brutes des activités d'exploitation active provient des prestations de services exécutées sur le territoire de cet Etat. Cette disposition vise des entrepreneurs indépendants (personnes physiques) qui tirent la plus grande partie de leurs recettes des activités exercées sur le territoire de l'autre Etat;

- prestations de services par une entreprise qui, pour un même projet ou plusieurs projets connexes, est présente sur ce territoire par l'intermédiaire d'une ou plusieurs personnes physiques pendant plus de 183 jours durant toute période de 12 mois.

La disposition requiert dans les deux cas une présence physique sur le territoire de l'autre Etat pendant plus de 183 jours. Les prestations de services exécutées depuis l'Etat de résidence de l'entreprise (par exemple, travaux d'études de l'ingénieur effectués dans l'Etat de résidence de l'entreprise) ne sont pas pris en compte.

Il convient de noter que la Convention de 1988 entre la Belgique et la Norvège contient un article spécifique qui traite des revenus de professions indépendantes (exercées par des personnes physiques), en vertu duquel le pouvoir d'imposition est attribué à l'Etat où les services sont prestés si la personne physique qui les preste est physiquement présente dans cet Etat pendant plus de 183 jours¹. Ceci correspond plus ou moins au premier cas décrit ci-avant.

Article 8 (Navigation maritime et aérienne et conteneurs)

Le pouvoir d'imposition exclusif sur les bénéfices d'entreprise provenant de l'exploitation, en trafic international, de navires ou d'aéronefs ne revient pas à l'Etat du siège de direction effective de l'entreprise mais à l'Etat de résidence de celle-ci.

Toutefois, comme le siège de direction effective est le critère décisif pour déterminer la résidence au paragraphe 3 de l'article 4 (résident), cette différence par rapport au Modèle OCDE n'aura en pratique aucune conséquence.

Comme le paragraphe 6 de l'actuel article 8, le paragraphe 4 du nouvel article stipule que les autres paragraphes de l'article 8 s'appliquent également aux bénéfices réalisés par le consortium de transport aérien Scandinavian Airlines System (SAS), mais uniquement dans la mesure où ces bénéfices sont attribuables à l'associé norvégien de SAS. (à savoir SAS Scandinavian Airlines Norge AS).

Article 9 (Entreprises associées)

Le paragraphe 2 a été modifié par rapport au Modèle OCDE pour qu'un Etat contractant ne soit tenu d'effectuer un ajustement corrélatif que si cet Etat considère que l'ajustement effectué par l'autre Etat contractant est justifié. En outre, le paragraphe 3 stipule qu'un tel ajustement ne s'applique pas en cas de fraude fiscale.

Article 10 (Dividendes)

La Convention (comme la Convention de 1988) prévoit une retenue à la source maximale de 15% sur le montant brut des dividendes qu'un résident de l'un des Etats contractants (qui est le bénéficiaire effectif des dividendes) reçoit de sources situées dans l'autre Etat contractant.

La retenue à la source est toutefois limitée à:

¹ Jusqu'en 1998, le Modèle OCDE comportait un article (14) relatif aux revenus de professions indépendantes. Cet article n'est plus repris depuis 2000. Ces revenus sont maintenant couverts par l'article 7 du Modèle OCDE (Bénéfices des entreprises).

- 5% du montant brut des dividendes si le bénéficiaire effectif est un fonds de pension;
- 0% si le bénéficiaire effectif est une société de l'autre Etat contractant qui détient, pendant une période ininterrompue d'au moins douze mois, des actions qui représentent directement au moins 10 pour cent du capital de la société distributrice;
- 0% si le bénéficiaire effectif est l'Etat de Norvège (ou l'une de ses subdivisions politiques ou collectivités locales), ou la Banque Centrale de Norvège, ou le "Government Pension Fund Global"², ou tout organisme de droit public ou autre institution détenu entièrement par la Norvège ou une de ses subdivisions politiques ou collectivités locales;
- 0% si le bénéficiaire effectif est l'Etat belge (ou l'une de ses subdivisions politiques ou collectivités locales), ou la Banque Nationale de Belgique, ou la Société Fédérale de Participations et d'Investissement, ou tout organisme de droit public ou autre institution détenu entièrement par la Belgique ou l'une de ses subdivisions politiques ou collectivités locales.

Il convient de noter que la législation interne actuelle de la Norvège prévoit une exemption de retenue à la source pour les dividendes dont le bénéficiaire effectif est une société à condition qu'elle soit établie dans un Etat membre de l'EEE et satisfasse à la condition de "substance".

Article 11 (Intérêts)

La Convention prévoit une retenue à la source maximale de 10% (contre 15% dans la Convention de 1988) du montant brut des intérêts qu'un résident d'un Etat contractant reçoit de sources situées dans l'autre Etat contractant.

La Convention prévoit toutefois une exemption de la retenue à la source si:

- le bénéficiaire effectif des intérêts est un Etat contractant, une de ses subdivisions politiques ou collectivités locales, ou un de leurs organisme de droit public (comme dans la Convention de 1988);
- les intérêts sont payés par un acheteur à un vendeur dans le cadre d'un crédit commercial (comme dans la Convention de 1988);
- les intérêts sont payés en raison d'un crédit consenti par une institution financière (sauf lorsque ces prêts sont représentés par des titres au porteur) (comme dans la Convention de 1988);
- les intérêts sont payés en raison de prêts entre entreprises;
- les intérêts sont payés à un fonds de pension.

Il convient de noter que la législation interne actuelle de la Norvège prévoit une exemption de la retenue à la source sur les intérêts.

Article 12 (Redevances)

² Contrairement à ce que suggère son nom, le "Government Pension Fund Global" n'est pas un fonds de pension mais un fonds souverain financé par les recettes du secteur pétrolier (l'ancienne dénomination de ce fonds était "Petroleum Fund of Norway"). Ce fonds est la propriété du Gouvernement norvégien qui en assure également la gestion.

Les redevances qui proviennent d'un Etat contractant ne sont imposables que dans l'autre Etat contractant si le bénéficiaire effectif est un résident de cet autre Etat.

Il convient de noter que la législation interne actuelle de la Norvège prévoit une exemption de la retenue à la source sur les redevances.

Article 13 (Gains en capital)

Conformément au paragraphe 3, les plus-values tirées de l'aliénation de navires ou aéronefs exploités en trafic international ne sont imposables que dans l'Etat de résidence de l'entreprise. Avec la définition du "trafic international" qui figure dans le Modèle standard belge, cette disposition n'est applicable que lorsque l'entreprise qui aliène le navire ou l'aéronef en est le propriétaire et l'exploitant. Lorsque l'entreprise n'exploite pas elle-même le navire ou l'aéronef, les plus-values relèvent soit du paragraphe 4 (du modèle standard belge), soit du paragraphe 2 lorsque le bien aliéné appartient à un établissement stable situé dans l'autre Etat contractant. Dans ce dernier cas, l'Etat de situation de l'établissement stable a le droit d'imposer la plus-value. Comme déjà indiqué (voir ci-avant), la définition du "trafic international" a été modifiée (à la demande de la Norvège) de sorte qu'elle ne fait plus référence à l'entreprise qui exploite le navire ou l'aéronef en trafic international. Par suite de cette modification, les plus-values sont exclusivement imposables dans l'Etat de résidence de l'entreprise qui aliène les navires ou aéronefs exploités en trafic international, même si ceux-ci sont exploités par une autre entreprise.

Le paragraphe 4 stipule que les plus-values provenant de l'aliénation de biens (autres que ceux visés aux paragraphes précédents) ne sont imposables que dans l'Etat de résidence du bénéficiaire (le cédant).

L'autre Etat contractant peut toutefois imposer ces plus-values dans la mesure où elles ne sont pas soumises à l'impôt dans l'Etat de résidence mais uniquement lorsque le cédant est une personne physique qui a été un résident de cet autre Etat à un moment quelconque au cours des cinq années précédant l'aliénation. En outre, cet autre Etat peut seulement imposer la partie de la plus-value qui se rapporte à la période précédant la date à laquelle cette personne est devenue un résident du premier Etat (c'est-à-dire l'Etat de résidence).

L'insertion de cette disposition vise à empêcher que des personnes physiques changent (temporairement) de résidence pour aliéner leur participation (portefeuille d'actions) en exemption d'impôt et ensuite regagner leur Etat de résidence initial ou déménager vers un Etat tiers.

Article 14 (revenus d'emploi)

Les salaires, traitements et autres rémunérations similaires sont imposables dans l'Etat de résidence du bénéficiaire. Lorsque l'emploi au titre duquel ces rémunérations sont payées a été exercé dans l'autre Etat contractant (c'est-à-dire l'Etat d'activité), elles peuvent y être imposées. Le paragraphe 2 stipule que l'Etat de résidence conserve un pouvoir d'imposition exclusif lorsque le salarié n'était pas physiquement présent dans l'autre Etat contractant

durant plus de 183 jours et que les salaires, traitements et autres rémunérations similaires ne sont pas à charge d'un employeur qui est un résident de cet autre Etat contractant ou d'un établissement stable situé dans cet autre Etat. Ces dispositions correspondent à celles du Modèle OCDE et du modèle standard belge.

Une disposition spécifique, prévoyant que le paragraphe 2 ne s'applique pas en cas de location de main d'œuvre par un loueur établi dans un Etat autre que l'Etat d'activité, a toutefois été insérée afin de prévenir les abus consistant à contourner la règle des 183 jours en ayant recours à des travailleurs non-résidents prêtés par une agence de travail intérimaire établie à l'étranger (dans un pays partenaire ou un pays tiers) et dont le coût est effectivement supporté par l'entreprise qui emploie ces salariés.

Article 17 (Pensions et prestations de sécurité sociale)

Les pensions, autres rémunérations similaires et prestations de sécurité sociale sont imposables dans l'Etat de la source.

Article 20 (Activités en mer)

Comme la Convention belgo-norvégienne actuelle, la Convention comporte un article spécifique relatif à l'exercice d'activités en mer ("offshore activities").

Cet article prévoit des dispositions spécifiques concernant :

- la présence d'un établissement stable pour l'exercice d'activités en mer;
- l'imposition des revenus tirés d'un emploi lié à des activités en mer;
- l'imposition des bénéfices provenant du transport d'approvisionnements ou de personnel vers un lieu, ou entre des lieux, où des activités en mer sont exercées;
- l'imposition des plus-values (gains) provenant de l'aliénation de droits, biens ou actions essentiellement liés à des activités en mer.

Article 22 (Elimination de la double imposition) et points 7,8 et 9 du Protocole

La Norvège élimine la double imposition par la méthode de l'imputation. Les impôts belges payés sur les revenus imposables en Belgique conformément à la Convention sont imputés sur l'impôt norvégien dû sur ces revenus. Cette déduction ne peut toutefois excéder le montant de l'impôt norvégien afférent à ces revenus.

Les règles habituelles visant à éviter la double imposition en Belgique sont applicables.

a) Exonération sous réserve de progressivité (paragraphe 2, a) et c))

Les revenus (autres que dividendes, intérêts ou redevances) qui sont imposés en Norvège conformément aux dispositions de la Convention sont exemptés sous réserve de progressivité en Belgique. En ce qui concerne les revenus obtenus par des personnes

physiques, la Convention ne prévoit toutefois une exemption que dans la mesure où ces revenus sont effectivement imposés en Norvège.

Le sens de l'expression "effectivement imposé" est précisé au point 7 du Protocole. Des informations plus détaillées à ce sujet figurent dans la circulaire administrative AAF n° 4/2010 du 06 avril 2010 (addendum à la circulaire AFER n° Ci.R9.Div/577.956 du 11 mai 2006).

Le terme "imposé", qui fait également l'objet de la circulaire mentionnée ci-avant, est défini, dans le contexte de la Convention avec la Norvège, au point 8 du Protocole. Un élément de revenu est considéré comme imposé en Norvège lorsque cet élément de revenu est soumis en Norvège au régime fiscal qui lui est normalement applicable en vertu de la législation fiscale norvégienne.

Le sous-paragraphe c) énonce la règle de la réserve de progressivité. Les revenus exemptés sont pris en compte pour déterminer le taux d'imposition applicable au reste du revenu du contribuable et pour le calcul des additionnels communaux (et des taxes additionnelles perçues par les agglomérations).

b) Entités hybrides (paragraphe 2, b))

Conformément au modèle standard belge, la Convention prévoit que la Belgique exempté également les revenus qui sont considérés comme des dividendes en vertu de la législation belge et qu'un résident de la Belgique reçoit au titre d'une participation dans une entité qui a son siège de direction effective en Norvège mais qui n'y est pas imposée en tant que telle en Norvège (transparence fiscale). L'exemption est accordée à condition que le résident de la Belgique ait été imposé en Norvège, proportionnellement à sa participation dans cette entité, sur les revenus servant au paiement des revenus considérés comme des dividendes en vertu de la législation belge. L'exemption est limitée aux revenus perçus après déduction des frais exposés, en Belgique ou ailleurs, se rapportant à la gestion de la participation dans l'entité.

c) Prévention de la double imposition sur les dividendes (paragraphe 2, d à f))

La Convention prévoit en premier lieu que les dividendes qu'une société qui est un résident de la Belgique reçoit d'une société qui est un résident de la Norvège sont exemptés en Belgique aux conditions et dans les limites du régime des "revenus définitivement taxés" (RDT) (cf. paragraphe 2, d)).

Les dividendes qui ne sont pas pris en considération pour l'exemption mentionnée ci-dessus peuvent néanmoins être exemptés de l'impôt des sociétés, mais seulement si la société norvégienne distributrice exerce activement en Norvège une activité d'entreprise effective et si les dividendes sont payés au moyen de revenus générés par cette activité. Dans ce cas, l'exemption est accordée aux conditions et dans les limites du régime RDT, à l'exception des dispositions de ce régime relatives au régime fiscal de la société distributrice norvégienne ou des revenus qui servent au paiement des dividendes (cf. paragraphe 2,e)).

Enfin, si les dividendes ne sont pas exemptés de l'impôt des sociétés en vertu des sous-paragraphes d) ou e), la Belgique impute l'impôt norvégien retenu à la source sur ces dividendes (cf. paragraphe 2, f)).

d) Quotité forfaitaire d'impôt étranger (paragraphe 2, g))

Les intérêts et redevances provenant de Norvège donnent lieu à l'imputation d'une quotité forfaitaire d'impôt étranger aux conditions et dans les limites prévues par la législation belge.

e) Déduction des pertes étrangères (paragraphe 2, h))

L'Avenant contient la disposition habituelle destinée à prévenir la double déduction des pertes des établissements stables étrangers.

Article 24 (Procédure amiable) et point 10 du Protocole

A la différence du Modèle OCDE, la Convention ne contient pas de clause d'arbitrage. Il a cependant été convenu que si, à un moment quelconque après la signature de la Convention, la Norvège devait inclure une clause d'arbitrage avec un autre pays, elle en informerait la Belgique et entamerait des négociations en vue d'inclure une telle clause dans la Convention belgo-norvégienne.

Article 25 (Echange de renseignements)

En ce qui concerne l'échange de renseignements, la Convention belgo-norvégienne est déjà conforme au standard international en matière d'échange de renseignements fiscaux depuis l'entrée en vigueur du protocole signé le 10 septembre 2009.

Article 26 (Assistance en matière de recouvrement des impôts)

L'assistance au recouvrement s'applique à tous les impôts de toute nature ou dénomination perçus pour le compte des Etats contractants, de leurs subdivisions politiques ou de leurs collectivités locales.

Bien que le champ d'application de la Convention s'étende aux impôts perçus pour le compte de différents niveaux de pouvoir (Fédéral, Communauté et Régions), la communication avec la Norvège se fera via un seul point de contact (central). L'organisation et le fonctionnement concret de ce point de contact, ainsi que la collaboration entre ce point de contact et les différents niveaux de pouvoir concernés, font l'objet d'un accord de coopération (Accord de coopération du 26 février 2014, M.B. du 24 avril 2014). Cet accord de coopération porte non seulement sur l'assistance au recouvrement dans le cadre d'une convention ou d'un accord bilatéral (convention préventive de la double imposition ou accord d'échange de renseignements fiscaux) mais porte également sur l'assistance au recouvrement dans le cadre de la Directive 2010/24/UE relative à la coopération

administrative dans le domaine fiscal et dans le cadre de la Convention multilatérale concernant l'assistance administrative mutuelle en matière fiscale de l'OCDE et du Conseil de l'Europe.

Dispositions anti-abus (articles 10, 11, 12, 21 et point 1 du Protocole)

La Convention contient un certain nombre de dispositions anti-abus ont été reprises dans la Convention visant à prévenir un usage inapproprié ou abusif de la présente Convention. Ces dispositions sont les suivantes:

- Article 10, paragraphe 8 (Dividendes), article 11, paragraphe 8 (Intérêts) et article 12, paragraphe 5 (Redevances): aucune réduction (y compris exemption) d'impôt ne sera accordée si le principal objectif, ou l'un des principaux objectifs de toute personne concernée par une transaction était de tirer avantage de ces dispositions ;
- Article 21 (Autres revenus): le paragraphe 4 de cet article stipule que les dispositions de cet article ne s'appliquent pas si le principal objectif ou l'un des principaux objectifs de toute personne concernée par une transaction était de tirer avantage dudit article ;
- Le Point 1 du protocole contient une disposition générale anti-abus qui permet aux Etats contractants de refuser les avantages de la Convention lorsque les revenus en question sont payés ou reçus en relation avec un montage artificiel. La notion de "substance" prend une place de plus en plus importante dans l'application des règles de fiscalité internationale. Dans ce contexte, la Cour de justice de l'Union européenne se réfère à la notion de "montage purement artificiel" lorsqu'elle considère qu'un Etat membre est en droit de priver un contribuable du bénéfice d'un avantage fiscal. En vertu de cette jurisprudence, le contribuable a le choix de la structure juridique qu'il met en place à partir du moment où elle correspond à une réalité économique; seule la création d'une structure juridique artificielle est sanctionnée.

La résolution du Conseil de l'Union européenne du 8 juin 2010 sur la coordination des règles relatives aux sociétés étrangères contrôlées et à la sous-capitalisation au sein de l'Union européenne, bien que n'ayant pas de portée juridique, énonce des critères permettant de caractériser un montage artificiel pour l'application de ces règles. Cette résolution a le mérite d'éclairer la jurisprudence de la Cour de justice et de faciliter l'appréciation par les administrations nationales de ce qui constitue un montage artificiel. Si l'on prend en considération certains des éléments pris en compte dans ce contexte, les éléments suivants peuvent notamment permettre de conclure que des avantages conventionnels sont obtenus abusivement en raison d'un montage artificiel :

- l'attribution des revenus au titre desquels les avantages sont accordés ne repose pas sur un nombre suffisant de raisons économiques ou commerciales valables et ne reflète donc pas la réalité économique;
- la société à laquelle les avantages conventionnels sont accordés ne correspond pas pour l'essentiel à une implantation réelle ayant pour objet l'exercice d'activités économiques effectives;

- il n'existe pas de corrélation proportionnée entre les activités apparemment exercées par cette société et la mesure dans laquelle celle-ci existe physiquement, sous la forme de locaux, de personnel et d'équipements;
- des avantages conventionnels sont accordés à une ou plusieurs personnes comme suite à un ou plusieurs accords qui ne correspondent à aucune réalité économique, qui ne servent que peu, voire aucun objectif commercial, ou qui pourraient être préjudiciables aux intérêts commerciaux des parties à l'accord ou aux accords dans leur ensemble.

Nature de la Convention sur le plan interne

Le caractère mixte (Etat fédéral – Communautés – Régions) de la Convention a été reconnu par le Groupe de travail Traités mixtes (G.T.T.M.) en date du 24 mai 2013.

CONVENTION
BETWEEN
THE KINGDOM OF BELGIUM
AND
THE KINGDOM OF NORWAY
FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME
AND FOR THE PREVENTION OF FISCAL EVASION

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**THE KINGDOM OF BELGIUM,
THE FLEMISH COMMUNITY,
THE FRENCH COMMUNITY,
THE GERMAN-SPEAKING COMMUNITY,
THE FLEMISH REGION,
THE WALLOON REGION,
and THE BRUSSELS-CAPITAL REGION,
on the one hand,**

AND

**THE KINGDOM OF NORWAY,
on the other hand,**

DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion,

HAVE AGREED as follows:

Article 1 Persons Covered

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2 Taxes Covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Convention shall apply are in particular:
 - a) in the case of Norway:
 - (i) the national tax on income;
 - (ii) the county municipal tax on income;
 - (iii) the municipal tax on income;
 - (iv) the national tax relating to income from the exploration for and the exploitation of submarine petroleum resources and activities and work relating thereto, including pipeline transport of petroleum produced; and
 - (v) the national tax on remuneration to non-resident artistes;(hereinafter referred to as "Norwegian tax");
 - b) in the case of Belgium:
 - (i) the individual income tax;
 - (ii) the corporate income tax;
 - (iii) the income tax on legal entities;
 - (iv) the income tax on non-residents;including the prepayments and the surcharges on these taxes and prepayments,

(hereinafter referred to as "Belgian tax").
4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

Article 3 General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - a) the term "Norway" means the Kingdom of Norway, and includes the land territory, internal waters, the territorial sea and the area beyond the territorial sea where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the term does not comprise Svalbard, Jan Mayen and the Norwegian dependencies ("biland");
 - b) the term "Belgium" means the Kingdom of Belgium; used in a geographical sense, it means the territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction;
 - c) the terms "a Contracting State" and "the other Contracting State" mean Norway or Belgium as the context requires;
 - d) the term "person" includes an individual, a company and any other body of persons;
 - e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - f) the term "enterprise" applies to the carrying on of any business;
 - g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - h) the term "international traffic" means any transport by a ship or aircraft, except when the ship or aircraft is operated solely between places in a Contracting State;
 - i) the term "competent authority" means:
 - (i) in Norway, the Minister of Finance or the Minister's authorised representative;
 - (ii) in Belgium, as the case may be, the Minister of Finance of the federal Government and/or of the Government of a Region and/or of a Community, or his authorised representative;
 - j) the term "national", in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;

- k) the term "business" includes the performance of professional services and of other activities of an independent character.
 - l) the term "pension fund" means any person established in a Contracting State that administers pension schemes or provides retirement benefits provided it is either:
 - (i) in the case of Belgium, a pension fund supervised by the Financial Services and Markets Authority (FSMA) or by the National Bank of Belgium; or
 - (ii) in the case of Norway, a pension scheme ("pensjonskasse") supervised by the Financial Supervisory Authority of Norway.
2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 4 Resident

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
 - a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
 - b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
 - c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
 - d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State in which its place of effective management is situated.

Article 5
Permanent Establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
 - a) a place of management;
 - b) a branch;
 - c) an office;
 - d) a factory;
 - e) a workshop, and
 - f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.
4. Notwithstanding the provisions of paragraphs 1, 2 and 3, where an enterprise of a Contracting State performs services in the other Contracting State
 - a) through an individual who is present in that other State for a period or periods exceeding in the aggregate 183 days in any twelve month period, and more than 50 per cent of the gross revenues attributable to active business activities of the enterprise during this period or periods are derived from the services performed in that other State through that individual, or
 - b) for a period or periods exceeding in the aggregate 183 days in any twelve month period, and these services are performed for the same project or connected projects through one or more individuals who are present and performing such services in that other State

the activities carried on in that other State in performing these services shall be deemed to be carried on through a permanent establishment of the enterprise situated in that other State, unless these services are limited to those mentioned in paragraph 5 which, if performed through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph. For the purposes of this paragraph, services performed by an individual on behalf of one enterprise shall not be considered to be performed by another enterprise through that individual unless that other enterprise supervises, directs or controls the manner in which these services are performed by the individual.
5. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
 - a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

- c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
 - d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
 - e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
 - f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
6. Notwithstanding the provisions of paragraphs 1 and 2, where a person – other than an agent of an independent status to whom paragraph 7 applies – is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 5 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.
7. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.
8. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 6

Income from Immovable Property

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.
2. The term “immovable property” shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property (including livestock and equipment used in agriculture and forestry), rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.
3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise.

Article 7 **Business Profits**

1. Profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits that are attributable to the permanent establishment in accordance with the provisions of paragraph 2 may be taxed in that other State.
2. For the purposes of this Article and Article 22, the profits that are attributable in each Contracting State to the permanent establishment referred to in paragraph 1 are the profits it might be expected to make, in particular in its dealings with other parts of the enterprise, if it were a separate and independent enterprise engaged in the same or similar activities under the same or similar conditions, taking into account the functions performed, assets used and risks assumed by the enterprise through the permanent establishment and through the other parts of the enterprise.
3. Where, in accordance with paragraph 2, a Contracting State adjusts the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting States and taxes accordingly profits of the enterprise that have been charged to tax in the other State, the other State shall, to the extent necessary to eliminate double taxation on these profits, make an appropriate adjustment to the amount of the tax charged on those profits. In determining such adjustment, the competent authorities of the Contracting States shall if necessary consult each other.
4. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

Article 8 **Shipping, Air Transport and Containers**

1. Profits of an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.
2. For the purpose of this Article, profits from the operation of ships or aircraft in international traffic shall include in particular:
 - a) profits from the leasing of ships or aircraft engaged in international traffic on charter fully equipped, manned and supplied;
 - b) profits from the leasing of ships or aircraft on a bare boat charter basis if such leasing activity is an ancillary activity for the enterprise engaged in international traffic;
 - c) profits from the leasing of containers if such leasing activity is an ancillary activity for the enterprise engaged in international traffic.

3. The provisions of paragraph 1 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.
4. The provisions of paragraphs 1, 2 and 3 shall apply to profits derived by the joint Norwegian, Danish and Swedish air transport consortium Scandinavian Airlines System (SAS), but only insofar as profits derived by SAS Scandinavian Airlines Norge AS, the Norwegian partner of the Scandinavian Airlines System (SAS), are in proportion to its share in that organisation.

Article 9 Associated Enterprises

1. Where

- a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
- b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State – and taxes accordingly – profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits, if that State considers the adjustment justified. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the competent authorities of the Contracting States shall if necessary consult each other.
3. The provisions of paragraph 2 shall not apply in cases where one or more transactions leading to an adjustment of profits in accordance with paragraph 1 are regarded as fraudulent according to an administrative or judicial decision.

Article 10 Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:
 - a) 5 per cent of the gross amount of the dividends if the beneficial owner is a pension fund, provided that the shares or other rights in respect of which such dividends are paid are held for the purpose of an activity mentioned under paragraph 1, 1) of Article 3;
 - b) 15 per cent of the gross amount of the dividends in all other cases.
3. Notwithstanding the preceding provisions of this Article, dividends shall not be taxed in the Contracting State of which the company paying the dividends is a resident if the beneficial owner of the dividends is:
 - a) a company which is a resident of the other Contracting State and which holds, for an uninterrupted period of at least twelve months, shares representing directly at least 10 per cent of the capital of the company paying the dividends;
 - b) in the case of Norway:
 - (i) Norway or a political subdivision or local authority thereof;
 - (ii) the Central Bank of Norway;
 - (iii) the Government Pension Fund Global;
 - (iv) a statutory body or any institution wholly or mainly owned by the Government of Norway, a political subdivision or local authority thereof, as may be agreed from time to time between the competent authorities of the Contracting States;
 - c) in the case of Belgium:
 - (i) Belgium or a political subdivision or local authority thereof;
 - (ii) the National Bank of Belgium;
 - (iii) the Federal Holding and Investment Company;
 - (iv) a statutory body or any institution wholly or mainly owned by Belgium, a political subdivision or local authority thereof, as may be agreed from time to time between the competent authorities of the Contracting States.
4. Paragraphs 2 and 3 shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.
5. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income paid in the form of interest which is subjected to the same taxation treatment as income from shares by the tax legislation of the State of which the paying company is a resident.
6. The provisions of paragraphs 1, 2 and 3, a) shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

7. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.
8. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the shares or other rights in respect of which the dividend is paid to take advantage of this Article by means of that creation or assignment.

Article 11 Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the interest.
3. Notwithstanding the provisions of paragraph 2, interest shall be exempted from tax in the Contracting State in which it arises if it is:
 - a) interest beneficially owned by a Contracting State, a political subdivision or a local authority thereof or by an instrumentality of that State, political subdivision or local authority;
 - b) interest paid by a purchaser to a seller in connection with a commercial credit resulting from deferred payments for goods, merchandise, equipment or services;
 - c) interest paid in respect of loans of any nature granted by a banking enterprise, except where such loans are represented by bearer instruments;
 - d) interest paid in respect of a credit or loan of any nature granted or extended by an enterprise to another enterprise;
 - e) interest paid to a pension fund, provided that the debt-claim in respect of which such interest is paid is held for the purpose of an activity mentioned under Article 3, paragraph 1, l).
4. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. However, the term "interest" shall not include for the purpose of this Article penalty charges for late payment or interest regarded as dividends under paragraph 5 of Article 10.

5. The provisions of paragraphs 1, 2 and 3 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises through a permanent establishment situated therein and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.
6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the State in which the permanent establishment is situated.
7. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.
8. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the debt-claim in respect of which the interest is paid to take advantage of this Article by means of that creation or assignment.

Article 12 Royalties

1. Royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State shall be taxable only in that other State.
2. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including cinematograph films and films or tapes for television or radio broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.
3. The provisions of paragraph 1 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.
4. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

5. No relief shall be available under this Article if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the royalties are paid to take advantage of this Article by means of that creation or assignment.

Article 13 **Capital Gains**

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.
2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other State.
3. Gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that State.
4. Gains from the alienation of any property other than that referred to in the preceding paragraphs, shall be taxable only in the Contracting State of which the alienator is a resident.

Such gains may also be taxed in the other Contracting State to the extent they are not subject to tax in the first-mentioned State. However, this last provision shall apply only in the case of an individual who has been a resident of that other Contracting State at any time during the five taxable periods immediately preceding the year in which the alienation took place, and only to that part of the gain which relates to the period before that individual last became a resident of the first-mentioned State.

Article 14 **Income from Employment**

1. Subject to the provisions of Articles 15, 17 and 18, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.
2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:
 - a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the taxable period concerned, and

- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
 - c) the remuneration is not borne by a permanent establishment which the employer has in the other State.
3. Paragraph 2 of this Article shall not apply to remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State and paid by, or on behalf of, an employer who is not a resident of that other State if:
- a) the recipient renders services in the course of that employment to a person other than the employer and that person, directly or indirectly, supervises, directs or controls the manner in which those services are performed, and
 - b) those services constitute an integral part of the business activities carried on by that person.
4. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that State.

Article 15 **Directors' Fees**

1. Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or of a similar organ of a company which is a resident of the other Contracting State may be taxed in that other State.

The preceding provision shall also apply to payments derived in respect of the discharge of functions which, under the laws of the Contracting State of which the company is a resident, are regarded as functions of a similar nature as those exercised by a person referred to in the said provision.

2. Remuneration derived by a person referred to in paragraph 1 from a company which is a resident of a Contracting State in respect of the discharge of day-to-day functions of a managerial or technical, commercial or financial nature and remuneration received by a resident of a Contracting State in respect of his day-to-day activity as a partner of a company, other than a company with share capital, which is a resident of a Contracting State, shall be taxable in accordance with the provisions of Article 14, as if such remuneration were remuneration derived by an employee in respect of an employment and as if references to the "employer" were references to the company.

Article 16 **Artistes and Sportsmen**

1. Notwithstanding the provisions of Articles 7 and 14, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities performed in a Contracting State by entertainers if the visit to that State is substantially supported by public funds of the other Contracting State or a political subdivision or a local authority thereof.

Article 17

Pensions and Social Security Payments

Subject to the provisions of paragraph 2 of Article 18, pensions, other similar remuneration and social security payments, paid to a resident of a Contracting State shall be taxable only in that State. However such pensions, other similar remuneration and social security payments may also be taxed in the other Contracting State if they arise in that State.

Article 18

Government Service

1. a). Salaries, wages and other similar remuneration paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b). However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:
 - (i) is a national of that State; or
 - (ii) did not become a resident of that State solely for the purpose of rendering the services.
2. a). Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

b). However, such pension and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.
3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages, pensions and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

Article 19

Students

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

Article 20

Offshore Activities

1. The provisions of this Article shall apply notwithstanding any other provision of this Convention.
2. A person who is a resident of a Contracting State and carries on activities offshore in the other Contracting State in connection with the exploration or exploitation of the seabed or subsoil or their natural resources situated in that other State shall, subject to paragraphs 3 and 4 of this Article, be deemed in relation to those activities to be carrying on business in that other State through a permanent establishment situated therein.
3. The provisions of paragraph 2 and sub-paragraph b) of paragraph 5 shall not apply where the activities are carried on for a period or periods not exceeding 30 days in the aggregate in any twelve months period commencing or ending in the taxable period concerned. However, for the purposes of this paragraph:
 - a) activities carried on by an enterprise associated with another enterprise shall be regarded as carried on by the enterprise with which it is associated if the activities in question are substantially the same as those carried on by the last-mentioned enterprise;
 - b) two enterprises shall be deemed to be associated if:
 - (i) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
 - (ii) the same person or persons participate directly or indirectly in the management, control or capital of both enterprises.
4. Profits derived by an enterprise of a Contracting State from the transportation of supplies or personnel to a location, or between locations, where activities in connection with the exploration or exploitation of the seabed or subsoil or their natural resources are being carried on in a Contracting State, or from the operation of tugboats and other vessels auxiliary to such activities, shall be taxable only in the Contracting State of which the enterprise is a resident.

5. a) Subject to sub-paragraph b) of this paragraph, salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment connected with the exploration or exploitation of the seabed or subsoil or their natural resources situated in the other Contracting State may, to the extent that the duties are performed offshore in that other State, be taxed in that other State. However, such remuneration shall be taxable only in the first-mentioned State if the employment is carried on offshore for an employer who is not a resident of the other State and provided that the employment is carried on for a period or periods not exceeding in the aggregate 30 days in any twelve-month period commencing or ending in the taxable period concerned.
- b) Salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a ship or aircraft engaged in the transportation of supplies or personnel to a location, or between locations, where activities connected with the exploration or exploitation of the seabed or subsoil or their natural resources are being carried on in the other Contracting State, or in respect of an employment exercised aboard tugboats or other vessels operated auxiliary to such activities, may be taxed in the State of which the enterprise carrying on such activities is a resident.
6. Gains derived by a resident of a Contracting State from the alienation of:
- a) exploration or exploitation rights; or
- b) property situated in the other Contracting State and used in connection with the exploration or exploitation of the seabed or subsoil or their natural resources situated in that other State; or
- c) shares deriving their value or the greater part of their value directly or indirectly from such rights or such property or from such rights and such property taken together,

may be taxed in the other Contracting State.

In this paragraph "exploration or exploitation rights" means rights to assets to be produced by the exploration or exploitation of the seabed or subsoil or their natural resources in the other Contracting State, including rights to interests in or to the benefit of such assets.

Article 21 Other Income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.
2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing articles of the Convention and arising in the other Contracting State may be taxed in that other State if such items of income are not effectively taxed in the first-mentioned State.
4. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the income is paid to take advantage of this Article by means of that creation or assignment.

Article 22

Elimination of Double Taxation

1. Subject to the provisions of the laws of Norway regarding the allowance as a credit against Norwegian tax of tax payable in a territory outside Norway (which shall not affect the general principle of this Article)
 - a) Where a resident of Norway derives income which, in accordance with the provisions of this Convention, may be taxed in Belgium, Norway shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Belgium on that income. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in Belgium.
 - b) Where in accordance with any provision of the Convention income derived by a resident of Norway is exempt from tax in Norway, Norway may nevertheless include such income in the tax base, but shall allow as a deduction from the Norwegian tax on income that part of the income tax which is attributable to the income derived from Belgium.
2. In the case of Belgium:
 - a) Where a resident of Belgium derives income, not being dividends, interest or royalties, which is taxed in Norway in accordance with the provisions of this Convention, Belgium shall exempt such income from tax but if such resident is an individual, Belgium shall only exempt such income from tax to the extent that such income is effectively taxed in Norway.
 - b) The exemption provided for in subparagraph a) shall also be granted with respect to income - regarded as dividends under Belgian law - which is derived by a resident of Belgium from a participation in an entity that has its place of effective management in Norway, and has not been taxed as such in Norway, provided that the resident of Belgium is taxed in Norway on his share of the income of the entity. The exempted income is the income received after deduction of the costs incurred in Belgium or elsewhere in relation to the management of the participation in the entity.
 - c) Notwithstanding the provisions of subparagraphs a) and b) and any other provision of the Convention, Belgium shall, for the determination of the additional taxes established by Belgian municipalities and conurbations, take into account the earned income (*revenus professionnels - beroepsinkomsten*) that is exempted from tax in Belgium in accordance with subparagraphs a) and b). These additional taxes shall be calculated on the tax which would be payable in Belgium if the earned income in question had been derived from Belgian sources.

Where in accordance with any provision of the Convention income derived by a resident of Belgium is exempted from tax in Belgium, Belgium may nevertheless, in calculating the amount of tax on the remaining income of such resident, apply the rate of tax which would have been applicable if such income had not been exempted.

- d) Dividends derived by a company which is a resident of Belgium from a company which is a resident of Norway shall be exempted from the corporate income tax in Belgium under the conditions and within the limits provided for in Belgian law.
- e) Where a company which is a resident of Belgium derives from a company which is a resident of Norway dividends which are not exempted in accordance with subparagraph d), such dividends shall nevertheless be exempted from the corporate income tax in Belgium if the company which is a resident of Norway is effectively engaged in the active conduct of a business in Norway. In such case, such dividends shall be exempted under the conditions and within the limits provided for in Belgian law except those related to the fiscal regime applicable to the company which is a resident of Norway or to the income out of which the dividends are paid. This provision shall only apply to dividends paid out of income generated by the active conduct of a business.
- f) Where a company which is a resident of Belgium derives from a company which is a resident of Norway dividends which are included in its aggregate income for Belgian tax purposes and which are not exempted from the corporate income tax according to subparagraphs d) or e), the Norwegian tax charged on such dividends in accordance with paragraph 2 of Article 10 shall be allowed as a credit against Belgian tax relating to such dividends. The credit allowed shall not exceed that part of the Belgian tax which is proportionally relating to such dividends.
- g) Subject to the provisions of Belgian law regarding the deduction from Belgian tax of taxes paid abroad, where a resident of Belgium derives items of his aggregate income for Belgian tax purposes which are interest or royalties, the Norwegian tax charged on that income shall be allowed as a credit against Belgian tax relating to such income.
- h) Where, in accordance with Belgian law, losses incurred by an enterprise carried on by a resident of Belgium in a permanent establishment situated in Norway have been effectively deducted from the profits of that enterprise for its taxation in Belgium, the exemption provided for in subparagraph a) shall not apply in Belgium to the profits of other taxable periods attributable to that establishment to the extent that those profits have also been exempted from tax in Norway by reason of compensation for the said losses.

Article 23

Non-Discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to persons who are not residents of one or both of the Contracting States.

2. Stateless persons who are residents of a Contracting State shall not be subjected in either Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of the State concerned in the same circumstances, in particular with respect to residence, are or may be subjected.
3. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.
4. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 4 of Article 12, apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State.
5. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State are or may be subjected.
6. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.

Article 24

Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 23, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.
2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention.
4. The competent authorities of the Contracting States shall agree on administrative measures necessary to carry out the provisions of the Convention and particularly on the proofs to be furnished by residents of either Contracting State in order to benefit in the other State from the exemptions or reductions of tax provided for in the Convention.
5. The competent authorities of the Contracting States shall communicate directly with each other for the application of the Convention.

Article 25

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.
3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
 - a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
 - b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
 - c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, trust, foundation, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 26

Assistance in the Collection of Taxes

1. The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Articles 1 and 2. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.
2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to this Convention or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.
3. When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other State.
4. When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.
5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Contracting State for purposes of paragraph 3 or 4 shall not, in that State, be subject to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph 3 or 4 shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State.

6. Proceedings with respect to the existence, validity or amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.
7. Where, at any time after a request has been made by a Contracting State under paragraph 3 or 4 and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be
- a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, or
 - b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned State in respect of which that State may, under its laws, take measures of conservancy with a view to ensure its collection,
- the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.
8. In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation:
- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
 - b) to carry out measures which would be contrary to public policy (*ordre public*);
 - c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;
 - d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State.

Article 27

Members of Diplomatic Missions and Consular Posts

1. Nothing in this Convention shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.
2. Insofar as, due to fiscal privileges granted to members of diplomatic missions and consular posts under the general rules of international law or under the provisions of special international agreements, income is not subject to tax in the receiving State, the right to tax shall be reserved to the sending State.

3. The Convention shall not apply to international organisations, to organs or officials thereof and to persons who are members of diplomatic missions or consular posts of a third State, being present in a Contracting State and not treated in either Contracting State as residents in respect of taxes on income.

Article 28 Entry into Force

1. Each Contracting State shall notify the other Contracting State of the completion of the procedures required by its laws for the bringing into force of this Convention. The Convention shall enter into force on the date on which the later of these notifications is received.
2. The provisions of the Convention shall have effect:
 - a) with respect to taxes due at source, on income credited or payable on or after January 1 of the year next following the year in which the Convention entered into force;
 - b) with respect to other taxes on income, on income of taxable periods beginning on or after January 1 of the year next following the year in which the Convention entered into force;
 - c) with respect to other taxes, on taxes due in respect of taxable events taking place on or after January 1 of the year next following the year in which the Convention entered into force.
3. The Convention between the Kingdom of Norway and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital signed in Oslo on 14 April 1988, as amended by the Protocol signed in Brussels on 10 September 2009, shall terminate and cease to be effective from the date upon which this Convention has effect in respect of the taxes to which this Convention applies in accordance with the provisions of paragraph 2 of this Article.

Article 29 Termination

This Convention shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Convention, through diplomatic channels, by giving to the other Contracting State, written notice of termination not later than June 30 of any calendar year from the fifth year following that in which the Convention entered into force. In the event of termination before July 1 of such year, the Convention shall cease to have effect:

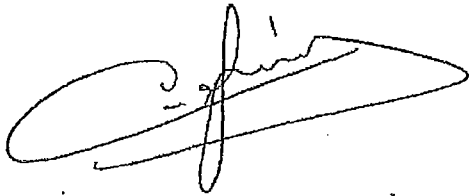
- a) with respect to taxes due at source, on income credited or payable on or after January 1 of the year next following the year in which the notice of termination is given;
- b) with respect to other taxes on income, on income of taxable periods beginning on or after January 1 of the year next following the year in which the notice of termination is given;

- c) with respect to other taxes, on taxes due in respect of taxable events taking place on or after January 1 of the year next following the year in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Convention.

SIGNED in duplicate at OSLO, this 23 APRIL 2014, in the English language.

FOR THE KINGDOM OF BELGIUM:
FOR THE FLEMISH COMMUNITY:
FOR THE FRENCH COMMUNITY:
FOR THE GERMAN-SPEAKING
COMMUNITY:
FOR THE FLEMISH REGION:
FOR THE WALLOON REGION:
FOR THE BRUSSELS-CAPITAL REGION:



FOR THE KINGDOM OF NORWAY:



PROTOCOL

At the moment of signing the Convention between the Kingdom of Belgium and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and for the prevention of fiscal evasion, the undersigned have agreed upon the following provisions which shall form an integral part of the Convention.

1. Notwithstanding any provision of the Convention, the benefits of the Convention shall not apply if income is paid or derived in connection with an artificial arrangement.

2. Ad Article 3, paragraph 2:

In the interpretation of the provisions of the Convention which are identical or in substance similar to the provisions of the OECD Model Tax Convention, the tax administrations of the Contracting States shall endeavour to follow the general principles of the Commentaries on the Articles of that Model Convention provided the Contracting States did not include in those Commentaries any observations expressing a disagreement with those principles and to the extent the Contracting States do not agree on a divergent interpretation in the framework of paragraph 3 of Article 24.

3. Ad Article 4, paragraph 1:

It is understood that the term "resident of a Contracting State" includes a pension fund, as defined in paragraph 1, 1) of article 3, established in that State.

4. Ad Article 11, paragraph 3:

It is understood that, in the case of Norway, the exemption provided for by this paragraph shall apply to the Government Pension Fund Global and the Eksportkreditt Norge AS.

5. Ad Article 14, paragraphs 1 and 2:

It is understood that an employment is exercised in a Contracting State when the activity in respect of which the salaries, wages and other similar remuneration are paid, is effectively carried on in that State. The activity is effectively carried on in that State where the employee is physically present in that State for carrying on the activity, irrespective of the place in which the contract of employment was made, the residence of the employer or of the person paying the remuneration, the place or time of payment of the remuneration, or the place where the results of the employee's work are exploited.

6. Ad Articles 14 and 15:

It is understood that a compensation paid by reason of the termination of an employment, or of a mandate in a company, may be taxed in the Contracting State in which the employment is exercised, or of which the company is a resident, if and to the extent that the salaries or fees derived during the calendar year preceding the termination of that employment or mandate in respect of that employment or mandate may be taxed in that State according to the provisions of Article 14 or Article 15, as the case may be.

7. Ad Article 21, paragraph 3 and Article 22, paragraph 2, a):

For the application of paragraph 3 of Article 21 and paragraph 2, a) of Article 22, an item of income is effectively taxed in a Contracting State where such item of income is subjected to tax in that Contracting State and does not benefit as such from an exemption from tax therein.

8. Ad Article 22, paragraph 2, a) and b):

For the application of paragraph 2, a) and b) of Article 22, an item of income is taxed in Norway where such item of income is subjected in Norway to the tax regime that is normally applicable to such item of income according to Norwegian tax laws.

9. Ad Article 22, paragraph 2, f):

For the application of the credit allowed under paragraph 2, f), the dividends included in the aggregate income for Belgian tax purposes shall include the Norwegian tax charged on such dividends in accordance with paragraph 2 of Article 10.

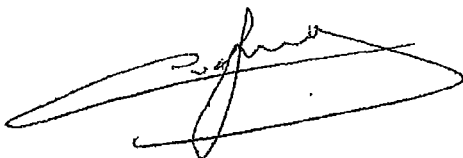
10. Ad Article 24:

If at any time after the date of signature of this Convention, Norway includes a provision on arbitration in any of its double taxation conventions, the Government of Norway shall inform the Government of Belgium in writing and shall enter into negotiations with Belgium with a view to include a provision on arbitration in the present Convention.

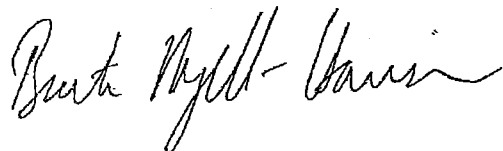
IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

SIGNED in duplicate at Oslo, this 23 APRIL 2014, in the English language.

FOR THE KINGDOM OF BELGIUM:
FOR THE FLEMISH COMMUNITY:
FOR THE FRENCH COMMUNITY:
FOR THE GERMAN-SPEAKING
COMMUNITY:
FOR THE FLEMISH REGION:
FOR THE WALLOON REGION:
FOR THE BRUSSELS-CAPITAL REGION:



FOR THE KINGDOM OF NORWAY:



COPIE CERTIFIÉE CONFORME À L'ORIGINAL
MET HET ORIGINEEL EENSLUIDEND VERKLAARD AFSCHRIFT

Bruxelles,
Brussel,

09 -05- 2014

Le Chef du Service des Traités du
Service Public Fédéral Affaires Étrangères de Belgique
Het Hoofd van de Dienst Verdragen van de
Federale Overheidsdienst Buitenlandse Zaken van België

