

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

The Government of Canada and the Government of the Kingdom of Norway, Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:

CHAPTER I

SCOPE OF THE CONVENTION

ARTICLE 1

Taxes Covered

- (1) The taxes to which the Convention shall apply, are:
 - (a) in the case of Norway:
 - national income tax;
 - national tax equalization dues on income;
 - national tax in aid of developing countries;
 - national dues on the salaries of foreign artistes;
 - municipal income tax;
 - tax on dependent children's earnings; and seamen's tax; (hereinafter referred to as "Norwegian tax");
 - (b) in the case of Canada:
 - income taxes and the old age security tax on income, which are imposed by the Government of Canada; (hereinafter referred to as "Canadian tax").

(2) This Convention shall also apply to any other taxes of a character substantially similar to those referred to in paragraph (1) imposed in Norway or by the Government of Canada after the date of signature of this Convention.

CHAPTER II

DEFINITIONS

ARTICLE 2

General Definitions

- (1) In this Convention unless the context otherwise requires:
 - (a) the term "Norway" means the Kingdom of Norway, including the sea bed and its sub-soil in the submarine areas adjacent to the coast of the Kingdom of Norway which are subject to Norwegian sovereign rights pursuant to the Royal Decree of 31st May, 1963, in respect of activities connected with the exploitation and exploration of natural deposits; the term does not include Svalbard (Spitzbergen), Jan Mayen and the Norwegian dependencies out of Europe;