



Treaty Series No. 78 (1955)

# Exchange of Notes

between the Government of the  
United Kingdom of Great Britain and Northern Ireland  
and the Government of Norway

extending to certain Colonial territories the Convention  
of the 2nd of May, 1951 for the Avoidance of Double  
Taxation and the Prevention of Fiscal Evasion  
with respect to Taxes on Income

Oslo, May 18, 1955

*Presented by the Secretary of State for Foreign Affairs to Parliament  
by Command of Her Majesty  
November 1955*

LONDON  
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SIXPENCE NET

**EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF  
THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND AND THE GOVERNMENT OF  
NORWAY EXTENDING TO CERTAIN COLONIAL TERRI-  
TORIES THE CONVENTION OF THE 2nd OF MAY, 1951  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION OF FISCAL EVASION WITH RESPECT TO  
TAXES ON INCOME**

*Oslo, May 18, 1955*

No. 1

*Her Majesty's Ambassador at Oslo to the Norwegian Minister for  
Foreign Affairs*

*British Embassy,*

Your Excellency,

*Oslo, May 18, 1955.*

I have the honour, upon instructions of Her Majesty's Principal Secretary of State for Foreign Affairs, to refer to the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at London on the 2nd of May, 1951.<sup>(1)</sup>

I have the honour to propose on behalf of the Government of the United Kingdom that, in accordance with the provisions of Article XX, the above-mentioned Convention should be extended to the territories named in the Annex to this Note, in the manner, subject to the modifications and with effect from the dates specified therein.

If the foregoing proposal is acceptable to the Norwegian Government, I have the honour to suggest that the present Note with its Annex and your Excellency's reply to that effect should be regarded as constituting an Agreement between the two Governments in this matter.

I avail, &c.

PETER SCARLETT.

<sup>(1)</sup> "Treaty Series No. 85 (1951)," Cmd. 8367.

## ANNEX

I.—TABLE OF TERRITORIES TO WHICH THE CONVENTION OF THE 2ND OF MAY, 1951, FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME IS TO BE EXTENDED IN ACCORDANCE WITH ARTICLE XX OF THE SAID CONVENTION, SUBJECT TO THE CONDITIONS SET OUT IN PARAGRAPHS II AND III OF THIS ANNEX.

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
Aden ... ..	Income Tax ... ..	1st April, 1955
Antigua ... ..	Income Tax ... ..	1st January, 1955
Barbados ... ..	Income Tax ... ..	1st January, 1955
British Honduras ...	Income Tax (including Surtax)	1st January, 1955
British Solomon Islands Protectorate	Normal Tax and Surtax ...	1st January, 1955
Cyprus ... ..	Income Tax ... ..	1st January, 1955
Dominica ... ..	Income Tax ... ..	1st January, 1955
Falkland Islands ...	Income Tax ... ..	1st January, 1955
Fiji ... ..	Normal Tax and Surtax ...	1st January, 1955
Gambia ... ..	Income Tax ... ..	1st January, 1955
Gilbert and Ellice Islands	Normal Tax and Surtax ...	1st January, 1955
Gold Coast ... ..	Income Tax ... ..	1st April, 1955
Grenada ... ..	Income Tax (including Surtax)	1st January, 1955
Jamaica ... ..	Income Tax (including Surtax)	1st January, 1955
Malaya (Federation of)	Income Tax ... ..	1st January, 1955
Mauritius ... ..	Income Tax ... ..	1st July, 1955
Montserrat ... ..	Income Tax ... ..	1st January, 1955
Nigeria ... ..	Income Tax ... ..	1st April, 1955
North Borneo ... ..	Income Tax ... ..	1st January, 1955
St. Christopher, Nevis and Anguilla ... ..	Income Tax ... ..	1st January, 1955
St. Lucia ... ..	Income Tax ... ..	1st January, 1955
St. Vincent ... ..	Income Tax ... ..	1st January, 1955
Seychelles ... ..	Income Tax ... ..	1st January, 1955
Sierra Leone ... ..	The Income Tax, the duty on profits charged under the Concessions Ordinance, 1931, the diamond industry Profits Tax	1st April, 1955
Singapore ... ..	Income Tax ... ..	1st January, 1955
Trinidad and Tobago	Income Tax ... ..	1st January, 1955
Virgin Islands ... ..	Income Tax ... ..	1st January, 1955

## II.—APPLICATION

(a) The said Convention as modified by the present Annex shall apply in the case of each territory mentioned in Column (1) of the above Table,

(1) as if the Contracting Parties were the Government of Norway and the Government of that territory;

- (2) as if the taxes concerned in the case of each territory were those mentioned opposite the name of that territory in Column (2) of the above Table; and
- (3) as if references to "the date of signature of the present Convention" were references to the date of the Exchange of Notes to which the present Annex is appended.

(b) When the last of those measures shall have been taken in Norway and in any territory named in the above Table necessary to give the present extension the force of law in Norway and in such territory, respectively, the present extension shall have effect—

- (1) in Norway for the taxable years beginning on or after the 1st of January, 1954; ...
- (2) in such territory as respects tax for the year of assessment beginning on the date specified opposite its name in Column (3) of the above Table, and for subsequent years of assessment.

(c) The Government of Norway shall inform the Government of the United Kingdom in writing when the last of the measures necessary, as indicated in paragraph (b), have been taken in Norway. The Government of the United Kingdom shall inform the Government of Norway in writing when the last of the measures necessary, as indicated in paragraph (b), have been taken in all or any of the territories named in the above Table.

(d) The present extension shall continue in effect indefinitely but either of the Contracting Parties may on or before the 30th of June in any calendar year not earlier than the year 1957 give to the other Contracting Party through the diplomatic channel written notice of termination which may apply to any or all of the territories named in the above Table and in such event the present extension shall cease to have effect—

- (1) in Norway:  
for the taxable years beginning on or after the 1st of January in the year in which such notice is given;
- (2) in such of the territories named in the above Table as are concerned:  
as respects tax for any year of assessment beginning on or after the day and month specified opposite its name in Column (3) of the above Table in the calendar year next following the date of such notice.

### III.—MODIFICATIONS

(a) The said Convention as modified by the present Annex shall apply with the exception that, for the purposes of the extension to the territories in the above Table (i) references to interest in Article VII shall be deemed to be deleted; and (ii) references to income in paragraph 2 of Article XVI (except in the phrase "total income") shall be deemed not to include interest;

(b) for the purposes of the extension to all of the territories in the above Table, the words "shall be exempt from United Kingdom surtax" in Article VI (1) of the Convention shall be understood as though they read "shall not be liable to tax in the territory at a rate in excess of the rate applicable to a company"; and

(c) for the purpose of the extension to the Falkland Islands only Article X shall be deemed to be deleted.

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No. 2

*The Norwegian Minister for Foreign Affairs to Her Majesty's Ambassador  
at Oslo*

*Ministère Royal des Affaires Etrangères,*

Your Excellency,

*Oslo, 18th May, 1955.*

I have the honour to acknowledge receipt of your Excellency's Note of to-day, which reads as follows:—

[As in No. 1]

In reply, I have the honour to state that the Norwegian Government accept the afore-mentioned proposal and agree that your Excellency's Note with its Annex and the present reply shall constitute an agreement between the two Governments.

I take, &c.

HALVARD LANGE.

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