

**No. 3909**

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**DENMARK  
and  
NORWAY**

**Agreement concerning reciprocal administrative assistance  
in matters of taxation. Signed at Copenhagen, on  
23 May 1956**

*Official texts: Danish and Norwegian.*

*Registered by Denmark on 26 June 1957.*

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**DANEMARK  
et  
NORVÈGE**

**Convention relative à la fourniture d'une assistance ad-  
ministrative réciproque en matière fiscale. Signée à  
Copenhague, le 23 mai 1956**

*Textes officiels danois et norvégien.*

*Enregistrée par le Danemark le 26 juin 1957.*

[TRANSLATION — TRADUCTION]

No. 3909. AGREEMENT<sup>1</sup> BETWEEN THE KINGDOM OF DENMARK AND THE KINGDOM OF NORWAY CONCERNING RECIPROCAL ADMINISTRATIVE ASSISTANCE IN MATTERS OF TAXATION. SIGNED AT COPENHAGEN, ON 23 MAY 1956

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The Kingdom of Denmark and the Kingdom of Norway have decided to conclude an agreement concerning assistance in matters of taxation.

They have for that purpose appointed as their plenipotentiaries :

His Majesty the King of Denmark :

Mr. Hans Christian Svane Hansen, His Prime Minister and Minister of Foreign Affairs,

His Majesty the King of Norway :

Mr. Conrad Hofgaard, Counsellor of Embassy, Acting Chargé d'Affaires of Norway at Copenhagen ;

who, having examined each other's full powers, found in good and due form, have agreed upon the following provisions :

GENERAL PROVISIONS

*Article 1*

The two States undertake to render each other assistance in taxation matters in the manner specified hereinafter :

For the purposes of this Agreement, the term "assistance" means :

- (a) The service of documents ;
- (b) The procurement and exchange of information without special request or by request in individual cases ; and
- (c) The recovery of tax.

*Article 2*

For the purposes of this Agreement, the term "taxes" means the taxes covered by the Agreements for the time being in force between the Kingdom of Denmark

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<sup>1</sup> Came into force on 1 January 1957, in accordance with article 21, the exchange of the instruments of ratification having taken place at Oslo on 21 December 1956.

and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and property and with respect to death duties.<sup>1</sup>

### *Article 3*

Assistance as specified in article 1 shall be rendered by the one State in all taxation matters and in connexion with all tax claims arising in the other State under its legislation concerning the taxes referred to in this Agreement — but cf. article 12, third paragraph, and article 21.

### *Article 4*

Matters of assistance shall be dealt with by direct correspondence between the Ministries of Finance of the two States or between authorities delegated by them.

### *Article 5*

An application for assistance may be refused if the State from which assistance is requested considers such assistance likely to endanger its sovereignty or security.

### *Article 6*

If an application for assistance is granted, either wholly or partly, the State from which assistance is requested shall promptly notify the other State of the outcome of the matter.

If an application for assistance is not granted, the State from which assistance is requested shall promptly so notify the other State, giving the reason for its decision.

When notice as provided in this article is given, information shall also be furnished concerning circumstances which may be of relevance in the further treatment of the matter.

### *Article 7*

Documents issued or certified by a court or by an administrative authority in one State may be used in taxation matters in the other State without further legalization.

The provisions of the first paragraph shall apply also to documents signed by an official of the court or authority, if such signature is sufficient under the law of the State to which the court or authority belongs.

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<sup>1</sup> See p. 75 of this volume.

## SERVICE OF DOCUMENTS

*Article 8*

Except in the cases mentioned in the following paragraph, the competent authority of the State from which service is requested need effect service only by the delivery of the document to the recipient if he is willing to receive it.

If the State requesting service so desires, the document shall be served according to the procedure prescribed for similar service by the law of the State from which service is requested.

*Article 9*

Proof of service shall be constituted either by a dated and attested receipt from the person on whom the service was effected or by a certificate from the competent authority of the State from which service is requested, indicating the manner and date of service.

## PROCUREMENT OF INFORMATION, ETC.

*Article 10*

The procurement of information shall be effected in accordance with the law of the State to which the application is made.

An application for the procurement of information may be rejected if the State making the application is debarred by its own legislation from procuring corresponding information, or if compliance with the application would result in the disclosure of a business, industrial or professional secret.

The authority making the application shall state whether the action in question could, under the law of its own State, be taken at the request of the other State.

*Article 11*

As soon as possible after the end of each calendar year, and without being specifically requested to do so, the authorities referred to in article 4 shall exchange such information conveniently procurable from available data and relating to individuals or bodies corporate domiciled in the other State as is likely to be of relevance for the assessment of tax. The scope of the information to be so exchanged shall be determined by a special agreement as referred to in article 18.

If the information received by a State is discovered to be incorrect, the competent authority of that State shall, if such action is considered expedient and likely to be of interest to the other State, return the documents received to the competent authority of the other State as soon as possible, together with a statement of the reasons for their return, or notify that authority of the circumstances.

## RECOVERY OF TAX

*Article 12*

At the request of either State, an enforceable tax claim shall be acknowledged as enforceable in the other State by the authority of that other State referred to in article 4, and shall be enforced in accordance with the law of that State.

An application for recovery of tax shall be accompanied by a statement from the competent authority of the State making the application that the claim is enforceable. The competence of that authority shall be certified by one of the authorities referred to in article 4.

Assistance for recovery of tax shall not be given if enforcement of the tax claim would entail double taxation contrary to agreements in force between the two States for the avoidance of double taxation.

*Article 13*

An application for assistance in recovery of tax may be made only if there is no satisfactory means of recovering the tax in the applicant State.

In the case of an heir or any other person who has acquired property *mortis causa*, no assistance shall be given to recover tax in excess of the amount or value of the property when it was acquired *mortis causa*. In this connexion the term "tax" means death duty (succession duty) on the property concerned and income or property tax assessed against the deceased person or his estate.

*Article 14*

Tax to be recovered under this Agreement shall not be entitled to any special preference prescribed for taxes in the State from which assistance is requested.

No judicial or bankruptcy proceedings shall be instituted in connexion with recovery of tax under this Agreement unless the supreme financial authorities of the State where the tax is to be recovered has, at the request of the corresponding authority of the State making the application, given its express consent thereto.

*Article 15*

The State in which tax is recovered under this Agreement shall be liable to the other State for the amount recovered.

## MISCELLANEOUS PROVISIONS

*Article 16*

All inquiries, information, statements and other communications received by either State under this Agreement shall be subject to the statutory regulations of that State regarding professional secrecy and the confidential custody of documents.

*Article 17*

A State rendering assistance under this Agreement may not charge any fee or costs to the other State. It shall, however, be entitled to the reimbursement of remuneration paid to experts, of costs incurred for the services of process-servers in the cases referred to in article 8, second paragraph, and of costs of judicial proceedings arising out of the rendering of assistance.

*Article 18*

The supreme financial authorities of the two States may conclude further agreements in conformity with the purposes of this Agreement. They may in particular make agreements with regard to the exchange of information as referred to in article 11 and with regard to : the information required to be furnished in a request for assistance ; the minimum amounts for which an application for recovery may be made ; charges in connexion with recovery and interests, judicial costs, fines and other similar non-penal costs incurred in connexion with the imposition or recovery of tax ; the fixing of the rate of exchange for the conversion of sums to be recovered ; and the accounting and transfer of the sums recovered.

The aforesaid authorities may likewise conclude a special agreement to deal with difficulties or doubts which may arise with regard to the interpretation or application of the present Agreement.

*Article 19*

For the purposes of this Agreement, the term "supreme financial authority" means the Minister of Finance of the State concerned.

*Article 20*

This Agreement shall not apply, in respect of Denmark, to the Faroe Islands or Greenland, nor, in respect of Norway, to Spitzbergen, Jan Mayen or the Norwegian dependencies outside Europe.

*Article 21*

This Agreement shall be ratified, and the instruments of ratification shall be exchanged at Oslo as soon as possible. The Agreement shall enter into force at the beginning of the month next following the exchange of the instruments of ratification, but not earlier than 1 January 1957.

Assistance shall be rendered :

As regards the procurement of information from Norway, if the income or property concerned has or ought to have been assessed in Denmark in connexion with the assessment for the 1957-58 or a later tax year ;

As regards the procurement of information from Denmark, if the income or property concerned has or ought to have been assessed in Norway in connexion with the assessment for 1957 or a later year ;

As regards the procurement of information in cases relating to death duties, if the deceased person, whether testate or intestate, died after the entry into force of the Agreement ;

As regards the recovery of taxes as referred to in article 2, if the tax has become payable on or after the date on which the Agreement enters into force.

*Article 22*

The Agreement shall continue in force until notice of termination is given by one of the contracting States. Such notice shall be given at least six months before the end of the calendar year. Where due notice is given, the Agreement shall cease to be effective at the end of the calendar year.

An application for assistance which, before the Agreement ceases to be effective, is received by the competent authority of the State to which the application is addressed shall be complied with in accordance with the provisions of the Agreement. Nevertheless, in the case of an application for recovery of tax, the foregoing provision shall apply only if, in addition, the acknowledgement of the enforceable claim is notified before the Agreement ceases to be effective.

IN WITNESS WHEREOF the plenipotentiaries of the two States have signed the present Agreement and have thereto affixed their seals.

DONE at Copenhagen, on 23 May 1956, in duplicate, in the Danish and Norwegian languages, both texts being equally authentic.

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