

No. 30287

**FINLAND
and
NORWAY**

Agreement concerning special provisions for the avoidance of double taxation in connection with the construction of frontier bridges and the like. Signed at Oslo on 19 May 1993

Authentic texts: Finnish and Norwegian.

Registered by Finland on 28 September 1993.

**FINLANDE
et
NORVÈGE**

Accord énonçant des dispositions spéciales tendant à éviter la double imposition lors de la construction de ponts et autres ouvrages d'art transfrontières. Signé à Oslo le 19 mai 1993

Textes authentiques : finnois et norvégien.

Enregistré par la Finlande le 28 septembre 1993.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ BETWEEN THE REPUBLIC OF FINLAND AND THE KINGDOM OF NORWAY CONCERNING SPECIAL PROVISIONS FOR THE AVOIDANCE OF DOUBLE TAXATION IN CONNECTION WITH THE CONSTRUCTION OF FRONTIER BRIDGES AND THE LIKE

The Government of the Republic of Finland and the Government of the Kingdom of Norway,

Finding it necessary that in connection with the construction and repair of installations and facilities for traffic connections across the State frontier between the countries specific exemptions should be made in the provisions of the agreement currently in force between the Nordic countries for the avoidance of double taxation with regard to taxes on income and fortune, and

Wishing to conclude an Agreement concerning special provisions for the avoidance of double taxation in connection with the construction of frontier bridges and the like,

Have agreed as follows:

Article 1

1. The provisions of this Agreement shall apply without prejudice to the provisions of the agreement currently in force between the Nordic countries for the avoidance of double taxation with regard to taxes on income and capital,² in those cases in which a person resident (domiciled) in Finland or Norway performs work or carries on another activity in Norway or Finland respectively in connection with the construction, maintenance or operation of bridges, ferry stations or other installations or facilities for traffic connections across the State frontier within the frontier region between Finland and Norway.

2. In this Agreement the expression “person” means an individual, a body corporate or any other entity which is treated as a body corporate in connection with taxation on income and fortune and any other association. Any other expression not defined in the Agreement shall have the same meaning as it has in the agreement between the Nordic countries which is referred to in paragraph 1.

Article 2

This Agreement shall apply to the Finnish and Norwegian taxes that are within the scope of the agreement between the Nordic countries which is referred to in article 1.

¹ Came into force on 4 August 1993, i.e., the fifteenth day after the Contracting Parties had informed each other (on 20 July 1993) of their approval, in accordance with article 6.

² United Nations, *Treaty Series*, vol. 1595, No. I-27930.

Article 3

1. The term “bridge” shall be understood to mean the actual bridge structure, the illumination facilities and other facilities on or in connection with it and the bridge embankments, all in accordance with approved plans or drawings.

2. The term “other installations or facilities” used in article 1 shall be understood to mean ferry stations and other fixed traffic facilities on or in connection with them, together with machinery, machine rooms, booms and hawsers, all in accordance with approved plans or drawings.

Article 4

1. The term “construction” shall also be deemed to include reconstruction, improvement, alteration, removal, demolition and other similar work, and also research and preparatory work in connection therewith.

2. The term “maintenance and operation” shall be deemed to include repairs, the replacement of parts and materials, care, cleaning and illumination, as well as protective and service measures and other measures for traffic purposes.

3. The Agreement shall also apply to dredging and earth-moving work and other similar work in connection with the construction and maintenance of the installations or facilities referred to in article 1.

Article 5

Income or profits received or fortune owned by a person who is resident (domiciled) in Finland or Norway shall in the cases mentioned below be taxable only in the State in which the person is resident (domiciled):

(a) Remuneration derived from employment or income derived from the practice of an independent profession or from business activity in connection with the construction, maintenance or operation of a bridge or other installation or facility referred to in article 1;

(b) Profits earned as the result of the alienation of fixed assets or other movable property which is situated on or near a bridge or other installation or facility referred to in article 1 and which is used in the construction, maintenance or operation of such bridge or such installation or facility;

(c) Fortune which consists of fixed assets or other movable property used in the construction, maintenance or operation of a bridge or other installation or facility referred to in article 1.

Article 6

This Agreement shall enter into force on the fifteenth day after the date on which the Contracting States inform each other that the Agreement has been approved, and it shall apply:

(a) In respect of taxes withheld at the source, to income received during each fiscal year during which the construction, maintenance or operation of the bridge or other facility referred to in article 1 is in progress;

(b) In respect of other taxes on income or fortune, to taxes which are determined for a fiscal year during which the construction, maintenance or operation of the bridge or other facility referred to in article 1 is in progress.

Article 7

Either Contracting State may denounce the Agreement by giving notice in writing to the other Contracting State. In such case, the Agreement shall cease to have effect:

(a) As regards taxes withheld at the source, in respect of income received on or after 1 January of the calendar year immediately following the year during which the denunciation took place;

(b) As regards other taxes on income or fortune, in respect of taxes determined for the fiscal year which begins on or after 1 January of the calendar year immediately following the year during which the denunciation took place.

IN WITNESS WHEREOF the duly authorized representatives have signed this Agreement.

DONE at Oslo on 19 May 1993, in duplicate in the Finnish and Norwegian languages, both texts being equally authentic.

For the Government
of the Republic of Finland:

MARKKU NIINIOJA

For the Government
of the Kingdom of Norway:

KJELL OPSETH
