

1978 Income and Capital Tax Convention (English Translation)

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CONVENTION BETWEEN THE KINGDOM OF NORWAY AND THE REPUBLIC OF THE IVORY COAST FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE ESTABLISHMENT OF RECIPROCAL ADMINISTRATIVE ASSISTANCE RULES WITH RESPECT TO TAXES ON INCOME

[TRANSLATION]

Chapter I. Scope of the Convention

Article 1 Personal Scope

This convention shall apply to persons as defined in Article 3 below 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 by both of the Contracting States or their 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 salaries paid by enterprises.

(3) The existing taxes to which the Convention shall apply are:

1- in the Ivory Coast:

(a) l'impôt sur les bénéfices industriels et commerciaux et sur les bénéfices agricoles (tax on industrial and commercial profits and on agricultural profits);

(b) l'impôt sur les bénéfices non commerciaux (tax on non-commercial profits);

(c) l'impôt sur les traitements et salaires et la contribution à la charge de l'employeur (tax on wages and salaries and the employer's contribution);

(d) l'impôt sur le revenu des capitaux mobiliers (tax on income from movable assets);

(e) l'impôt général sur le revenu (general tax on income);

2- in Norway:

(a) l'impôt d'Etat et l'impôt communal sur le revenu (national income tax and the municipal income tax);

(b) l'impôt spécial d'Etat au titre de l'aide aux pays en voie de développement (national tax in aid of developing countries);

(c) l'impôt sur les rémunérations des artistes non-résidents (national dues on the salaries of foreign artists);

(d) l'impôt sur les salaires des gens de mer (seamen's tax).

(4) The Convention shall apply also to any future identical or similar taxes in addition to, or in place of, the existing taxes.

(5) The competent authorities of the Contracting States shall notify each other in a timely manner of changes which have been made in their respective taxation laws.

Chapter II. Definitions

Article 3 General Definitions

(1) For the purposes of this Convention, unless the context otherwise requires:

1- the term "Ivory Coast" means the territories of the Republic of the Ivory Coast;

2- the term "Norway", used in a geographical sense, means the Kingdom of Norway, including the territory adjacent to the territorial waters of Norway in which Norway, in accordance with its domestic laws and with international law, may exercise its sovereign rights with respect to the seabed and the subsoil thereof and their natural resources; this term does not include Svalbard (Spitzberg[en]), Jan Mayen Island and the Norwegian possessions outside of Europe.

3- the expressions "a Contracting State" and "the other Contracting State" mean the Ivory Coast or Norway, depending on the context;

4- the term "person" means an individual, a body corporate, and any other body of persons not having the status of a body corporate;

5- the term "body corporate" means any entity which is treated as a person for tax purposes;

6- the expressions "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;

7- the term "nationals" means all individuals possessing the nationality of a Contracting State and all legal persons, partnerships and associations constituted in accordance with the laws in force in a Contracting State;

8- the expression "competent authorities" means:

(a) in the case of the Ivory Coast, the Minister of Economy and Finance or his representative;

(b) in the case of Norway, the Minister of Finance and Customs or his representative.

(2) As regards the application of the Convention by a Contracting State, any term not defined otherwise shall, unless the context otherwise requires, have the meaning which it has under the law of that State governing the taxes to which the Convention applies.

Article 4 Fiscal Domicile

(1) For the purposes of this Convention, the expression "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.

(2) Where by reason of the provisions of paragraph (1) above an individual is considered a resident of both Contracting States, then the following rules shall apply:

1- he shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him. If he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closer (centre of vital interests);

2- if the Contracting 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 Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;

3- if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

4- if he is a national of both Contracting 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 considered a resident of both Contracting States, then it shall be deemed to be a resident of the Contracting State in which its place of effective management is situated.

Article 5 Permanent Establishment

(1) For the purposes of this Convention, the expression "permanent establishment" means a fixed place of business in which the business of an enterprise is wholly or partly carried on.

(2) A permanent establishment includes especially:

1- a place of management;

2- a branch;

3- an office;

4- a factory;

5- a store;

6- a workshop;

7- a mine, a quarry or any other place of extraction of natural resources;

8- a construction or assembly site;

9- a fixed place of business used for the purpose of storage, display or delivery of merchandise belonging to the enterprise;

10- a merchandise warehouse belonging to the enterprise maintained for the purpose of storage, display or delivery;

11- a fixed place of business used for the purpose of purchasing merchandise or collecting information related to the activity of the enterprise;

12- a fixed place of business used for the purpose of advertising.

(3) In contrast, a permanent establishment shall be deemed not to include:

1- the maintenance of a stock of merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

2- the use of a fixed place of business solely for the purpose of providing information, scientific research, or similar activities of a preparatory character, for the enterprise.

(4) A person -- other than an agent of an independent status as defined in paragraph (5) below -- who is acting in a Contracting State on behalf of an enterprise of the other Contracting State shall be

deemed to constitute a "permanent establishment" in the first-mentioned State if such person has, and habitually exercises, in that State an authority to conclude contracts in the name of the enterprise.

An agent who habitually has in the first-mentioned Contracting State a stock of product or merchandise belonging to the enterprise by means of which he regularly fills the orders that he has received on behalf of the enterprise shall in particular be deemed to be exercising such authority.

(5) An insurance enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that State or insures risks situated therein through a representative who does not fall under the category of persons referred to in sub-paragraph (6) below.

(6) An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on commercial operations 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. However, if the agent whose "assistance is used" has a stock of merchandise on consignment from which he makes sales and deliveries, it is agreed that such stock is characteristic of the existence of a permanent establishment of the enterprise.

(7) The fact that a company domiciled in a Contracting State controls or is controlled by a company which is domiciled in the other Contracting State, or which carries on commercial operations in that other State, whether through a permanent establishment or otherwise, shall not of itself constitute either company a permanent establishment of the other.

Chapter III. Taxation of Income

Article 6 Income From Immovable Property

(1) Income from immovable property, including profits from agriculture or forestry, shall be taxable only in the Contracting State in which such property is situated.

(2)

1- Subject to the provisions of paragraph 2 below, the expression "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated.

2- The term "immovable property" shall in any case include property accessory to immovable property, 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 payment as consideration for the working of, or the right to work, mineral deposits, sources and other resources in the ground; ships and aircraft shall not be regarded as immovable property.

(3) The provisions of paragraph (1) above shall apply to income derived from the direct use, letting, sharecropping or use in any other form of immovable property.

(4) The provisions of paragraphs (1) and (3) above shall also apply to income from immovable property of an enterprise and to income from immovable property used for the performance of professional services.

Article 7 Business Profits

(1) The profits of an enterprise of a Contracting State shall be taxable only in that Contracting 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 of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

(2) Where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, the profits which may be taxed in that other State shall correspond to the amount of industrial, mining, commercial, or financial profits derived through the permanent [establishment], including, if any, profits or benefits derived indirectly from that establishment or which would have been attributed or granted to third parties, either by increases or decreases in purchase or sales prices, or by any other means. A share of the overhead expenses of the place of management of the enterprise shall be attributed to the results of the various permanent establishments on a pro rata basis according to the sales figures registered by each of them.

(3) 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. This provision shall not be construed as precluding a Contracting State from counting in the computation of the profits which are attributable to a permanent establishment situated therein,

profits from shares, debt-claims, rights or other property which are effectively connected with such permanent establishment.

(4) The term "profits" as used in this Article includes profits accruing to a partner in a partnerships by reason of his participation [therein].

Article 8 Shipping and Air Transport

(1) Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

(2) Profits from the operation of ships or aircraft in international traffic which are derived by such enterprises from the participation in a pool, a joint business or an international operating agency shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

(3) With regard to profits derived, on the one hand, by the Norwegian, Danish and Swedish air navigation group SCANDINAVIAN AIRLINES SYSTEM (SAS), and, on the other hand, by the multinational company AIR AFRIQUE, the provisions of paragraphs (1) and (2) above shall apply only to that part of the profits attributed, on the one hand, to the Norwegian member of the SAS group, DET NORSKE LUFTFARTSELSKAP A/S, and, on the other hand, to the Ivorian member of the company AIR AFRIQUE of the Government of the Ivory Coast.

Article 9 Associated Enterprises

Where

1- an enterprise of a Contracting State participates directly or indirectly in the management, control or financing of an enterprise of the other Contracting State, or

2- the same persons participate directly or indirectly in the management, control or financing 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.

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 be taxed by withholding at the source in the Contracting State of which the company is a resident and according to the laws of that State, but the tax so charged shall not exceed 15 percent of the gross amount of the dividends.

This paragraph shall not affect the taxation of the company in respect of any profits out of which the dividends are paid.

(3) The term "dividends" 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 from other corporate rights which is treated in the same manner as income from shares by the taxation laws of the Contracting State of which the company making the distribution is a resident.

(4) The provisions of paragraph (1) above shall not apply if the recipient of the dividends, being a resident of a Contracting State has, in the other Contracting State of which the company paying the dividends is a resident, a permanent establishment with which the holding in respect of which the dividends are paid is effectively connected. In such case the provisions of Article 7 shall apply.

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 be taxed by withholding at the source in the Contracting State in which it arises and according to the laws of that State, but the tax so charged shall not exceed 16 percent of the gross amount of the interest.

(3) The term "interest" means income from government securities, bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits or partnership shares, and debt-claims of every kind, as well as any proceeds related to income from sums loaned under the taxation laws of the State in which the income arises.

(4) The provisions of paragraph (1) shall not apply if the recipient of the interest, being a resident of a Contracting State has, in the other Contracting State in which the interest arises, a permanent establishment with which the debt-claim in respect of which the interest is paid is effectively connected. In such case the provisions of Article 7 shall apply.

(5) Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a local authority thereof or 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 Contracting State in which the permanent establishment is situated.

(6) Where, by reason of a special relationship between the payer and the creditor 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 creditor 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.

Article 12 Royalties

(1) Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State. However, royalties paid for the use of immovable property or the exploitation of mines, quarries, or other natural resources shall be taxable only in the Contracting States in which such property, mines, quarries, or other natural resources are situated.

(2) The royalties referred to in the first sentence of paragraph (1) above may be taxed by withholding at the source in the State in which they arise and according to the laws of that State, but the tax so charged shall not exceed 10 percent of the gross amount of the royalties.

(3) 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 and television films, any patent, trade mark, design or model, plan, secret formula or process, or remuneration for the use of, or the right to use, agricultural, industrial, commercial or scientific equipment not constituting immovable property referred to in Article 6, or for information concerning agricultural, industrial, commercial, or scientific experience, as well as remuneration for economic or technical studies.

(4) The provisions of paragraph (1) shall not apply if the recipient of the royalties, being a resident of a Contracting State has, in the other Contracting State in which the royalties arise, a permanent establishment with which the right or property in respect of which the royalties are paid is effectively connected. In such case, the provisions of Article 7 shall apply.

(5) Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a local authority thereof or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment is situated.

(6) Where, by reason of a special relationship between the payer and the creditor 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 creditor 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.

Article 13 Capital Gains

(1) Gains derived from the alienation of immovable property as defined in paragraph (2) of Article 6, if any, may be taxed in the Contracting State in which such property is situated.

(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 or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing professional services, including such gains from the total alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.

(3) Notwithstanding the provisions of paragraph (2), gains 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 the Contracting State in which the profits derived from such operation are taxable under the provisions of Article 8.

(4) Gains from the alienation of any property other than that referred to in paragraphs (1), (2) and (3) of this Article, shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14 Independent Personal Services

(1) Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State. However, such income may be taxed in the other Contracting State in the following circumstances:

1- if he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities, but only so much of the income as is attributable to that fixed base; or
2- if he exercises his activities in the other Contracting State for a period or periods -- including the duration of normal work interruptions -- exceeding in the aggregate 183 days in the calendar year concerned.

(2) The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15 Income From Salaries

(1) Subject to the provisions of Articles 16, 18 and 19, 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 the other State.

(2) Notwithstanding the provisions of paragraph (1) of this Article, 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:

1- the recipient is present in the other State for a period or periods, including the duration of normal work interruptions, not exceeding in the aggregate 183 days in the calendar year concerned;

and

2- the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State;

and
3- the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

(3) The provisions of paragraphs (1) and (2) of this Article shall apply to remuneration paid by a Contracting State or a local authority thereof to an individual who is a resident of the other Contracting State.

Where, however, such remuneration is not subjected to tax in the State of which the recipient is a resident, the debtor's State reserves the right to levy taxes thereon.

(4) Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard:

1- a ship operated in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated;

2- an aircraft operated in international traffic and an aircraft operated by the group SCANDINAVIAN AIRLINE SYSTEM (SAS) or by the multinational company AIR AFRIQUE referred to in paragraph (3) of Article 8, shall be taxable only in the Contracting State of which the person deriving such remuneration is a resident.

Article 16 Directors' Fees

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

Article 17 Artistes and Athletes

(1) Notwithstanding the provisions of Articles 14 and 15, income derived by an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as an athlete, from his personal activities as such may be taxed in the Contracting State in which such activities are exercised.

(2) Notwithstanding the provisions of Articles 7, 14 and 15, the rule stipulated in paragraph (1) of this Article shall also apply to income derived by persons operating or organizing the activities listed therein.

(3) The provisions of paragraphs (1) and (2) of this Article shall not apply to income from activities exercised in a Contracting State by non-profit organizations of the other Contracting State or by their staff, unless such staff are acting on their own behalf.

Article 18 Pensions

Pensions and other similar remuneration arising in a Contracting State paid to a resident of the other Contracting State in consideration of past employment shall be taxable only in that other State.

Article 19 Students

Payments which a student or business apprentice of a Contracting State who is in the other Contracting 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 other State, provided that such payments arise from sources outside that other State.

Article 20 Income Not Expressly Mentioned

Items of income of a resident of a Contracting State which are not expressly mentioned in the preceding Articles of this Convention shall be taxable only in that State, unless they are connected with a permanent establishment or fixed base situated in the other Contracting State.

Chapter IV. Provisions for the Elimination of Double Taxation

Article 21 Exemption Method

(1) In the case of residents of Norway, double taxation shall be avoided as follows:

1- Income arising in the Ivory Coast -- with the exception of income referred to in sub-paragraph 2 below -- which may be taxed in that State in accordance with the preceding Articles shall be exempt from Norwegian tax. This exemption shall not limit the right of Norway to take revenue exempted in such manner into account in determining the Norwegian tax and social security contribution rates.

2- Tax collected in the Ivory Coast in accordance with the provisions of this Convention shall be deducted from the tax which Norway levies on the following income:

- a) the dividends referred to in Article 10;
- b) the interest referred to in Article 11;
- c) the royalties referred to in Article 12.

3- For the purposes of the deduction referred to in paragraph (1) sub-paragraph 2 a) above, as long as the dividends are exempted or taxed at a rate lower than the rate referred to in paragraph 2 of Article 10 with a view to promoting the economic development of the Ivory Coast, the amount of Ivorian tax that may be deducted 15 percent of the gross amount of such dividends.

4- For the purposes of the deduction referred to in paragraph (1) sub-paragraph 2 b) above, as long as the interest is exempted or taxed at a rate lower than the rate referred to in paragraph 2 of Article 11 with a view to promoting the economic development of the Ivory Coast, the amount of the Ivorian tax shall be 16 percent of the gross amount of such interest.

2) In the case of residents of the Ivory Coast, double taxation shall be avoided as follows:

The fiscal authorities of the Ivory Coast shall not include in the tax bases income which is taxable only in the other Contracting State under this Convention; however, this does not include the withholdings referred to in Articles 10-2, 11-2, and 12-2 above.

Furthermore, the Ivory Coast reserves the right to compute the income tax, when such tax may be levied, at the rate corresponding to the total taxable income in accordance with its own laws, due regard being had to the civil status and family responsibilities of the taxpayer.

Chapter V. Special Provisions

Article 22 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 are or may be subjected.

(2) The taxation on immovable property, or on a permanent establishment or fixed based, which an enterprise or a resident 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 or residents of that other State carrying on the same activities.

In particular, in computing the income derived from immovable property which a resident of a Contracting State owns in the other Contracting State, there shall be allowed as deductions expenses incurred for the maintenance and upkeep of such property, under the same conditions that apply to residents of that other State. Interest from debts incurred for the same purposes shall also be allowed as a deduction under the same conditions.

(3) 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 Contracting 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.

Article 23 Mutual Agreement Procedure

(1) Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Convention, he may, irrespective of the remedies provided by the domestic laws of those States, present his case to the competent authority of the Contracting State of which he is a resident.

(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.

(3) The competent authorities of the Contracting State shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

(4) The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs and for any other purpose provided for in the Convention.

Article 24 Exchange of Information

(1) The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Convention. Any information exchanged in such manner shall be treated as secret and shall be disclosed only to persons or authorities bound to professional secrecy who are involved in the assessment or collection of the taxes covered by this Convention and in claims and appeals related thereto, as well as to judicial authorities.

(2) In no case shall the provisions of paragraph (1) above be construed so as to impose on a Contracting State the obligation:

1- to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

2- 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;

3- 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*).

Article 25 Diplomatic Agents and Consular Officers

(1) Nothing in this Convention shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special agreements.

(2) Insofar as, by reason of the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special international agreements, income is not taxable in the receiving State, the accrediting State reserves the right to tax such income.

(3) For the purposes of this Convention, the members of a diplomatic or consular mission of a Contracting State accredited in the other Contracting State or in a third State who are nationals of the accrediting State, shall be deemed to be residents of the accrediting State if they are subjected therein to the same income tax obligations as residents of that State.

(4) This Convention shall not apply to international organizations, their bodies or their officials, nor to persons who are members of a diplomatic or consular mission of a third State when they are in the territory of a Contracting State and are not treated as residents in either Contracting State with respect to tax on income.

Article 26 Territorial Extension

(1) This Convention may be extended, either in its entirety or with any necessary modifications, to any part of the territory of Norway which is specifically excluded from the scope of application of the Convention under the provision of paragraph (1), 2 of Article 3 of this Convention, in which the taxes imposed are similar in character to those to which the Convention applies. Any such extension shall take effect from such date and subject to such modifications and conditions, including conditions as to termination, as may be specified by mutual agreement between the Contracting States by exchange of diplomatic notes or in any other manner in accordance with their constitutional procedures.

(2) Unless otherwise agreed by both Contracting States, when the Convention is terminated by either Contracting State in accordance with Article 28, it shall cease to apply, in accordance with the conditions stipulated in that Article, to any territory to which it has been extended under this Article.

Chapter VI. Final Provisions

Article 27 Entry Into Force

(1) This Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible in Abidjan.

(2) This Convention shall enter into force upon the exchange of the instruments of ratification and shall apply to income related to each fiscal year as of January 1, 1975.

Article 28 Termination

This Convention is concluded for an indefinite period, but either of the Contracting States may, until June 30 of any calendar year as of the third year following the year of its ratification, terminate the Convention by giving notice to the other Contracting State in writing through diplomatic channels. In the event of termination prior to July 1 of any such year, the Convention shall apply for the last time:

- 1- to taxes due at the source on income allocated or paid no later than December 31 of the year of termination;

- 2- to taxes levied on income for tax periods ending no later than December 31 of the same year.

This Convention is drawn up in duplicate in the French language, each version being equally authentic.

In witness whereof, the representatives of both governments affix their signatures to this Convention.

Done at Abidjan, this 15th day of February 1978.

FOR THE KINGDOM OF NORWAY:

Monrad Helle

FOR THE REPUBLIC OF THE IVORY COAST:

Simeon Ake