

Act (1996:1512) on double taxation agreement between the Nordic countries

SFS : 1996:1512 **Ministry / Authority** : Ministry of Finance S3 **Issued** : 1996-11-25 **Modified** SFS 2011:1382 **Amendment Record** : [SF SR \(Lagrummet\)](#) **Source** : Cabinet Office / Lagrummet

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1 § The agreements to avoid double taxation with respect to taxes on income and on capital of Denmark, the Faroe Islands, Finland, Iceland, Norway and Sweden signed September 23, 1996, together with the Protocol annexed thereto and forming a part of this, in force at by the Protocol amending the Agreement signed April 4, 2008, repealed that law in this country. Agreement provision in Article 3 paragraph 1 a that the term "Finland" does not include the Åland Islands in the case of the Finnish municipal tax shall not apply.

Agreement and the Protocol is written in Danish, Faroese, Finnish, Icelandic, Norwegian and Swedish languages. In the Swedish language has issued two texts, one in Finland and one in Sweden. All texts being equally authentic. The for Sweden issued the text set out in Annex 1 to this Act.

The agreement between Sweden and Denmark on the taxation of employees on board ferries and trains in regular service between Denmark and Sweden, signed September 30, 1999 shall apply as law in this country. The contract is written in Danish and Swedish languages. The for Sweden issued the text set out in Annex 2 to this Act.

The agreement between Sweden and Norway was signed on 22 October 2002 and which contains specific provisions for the avoidance of double taxation in the construction, maintenance and operation of the frontier bridge as part of the new Svinesund Link to apply that law in this country. The contract is written in Swedish and Norwegian languages. The for Sweden issued the text set out in Annex 3 to this Act.

The agreement between Sweden and Denmark on certain tax issues, signed October 29, 2003 shall apply as law in this country. The contract is written in Swedish and Danish languages. The for Sweden issued the text set out in Annex 4 to this Act. *Act (2008:653)* .

2 § Agreement taxation rules apply only to the extent that these entail reduction of the charge in Sweden that would otherwise exist.

3 § Repealed by *Act (2011:1382)* .

§ 4 For the purposes of the provisions of Article 31 paragraph 5 of the Agreement, the following shall apply.

The term "short break" means residence in the service of the Rules state that lasts

- 1) up to 18 months per child due to parental leave,
- 2) a maximum of 12 months in any period of 36 months for all other gaps than the residence because of such disease as referred to in subparagraph (sabbatical, unemployment, etc.).

If a person is absent from work due to illness is considered not mean he does not still meet the conditions in paragraphs 2 and 3 of Protocol section VII and paragraphs 2 and 3 of Protocol section VIII of the Protocol to the Agreement on 12 September 1989 by the Nordic countries to avoid double taxation with respect to taxes on income and on capital, provided that during the entire period of sickness keep their jobs.

A period when a person conducts his sustained personal work in the State of residence is not considered a "short break".

The provisions of paragraphs 4-6 of Protocol section VII and paragraphs 4-6 of Protocol section VIII of the said Protocol shall apply for the purposes of paragraphs 2 and 3 of Protocol section VII and paragraphs 2 and 3 of Protocol section VIII.

The provisions of paragraphs 2 and 3 of Protocol section VII and paragraphs 2 and 3 of Protocol section VIII of the said Protocol shall not apply in the case of employment with the same employer continues for a continuous period of less than six months.

§ 5 In applying the provisions of Protocol Section II of the Protocol to the Agreement, the following shall apply. The stipulations of the tunnel junction is also true for the artificial peninsula in Denmark to the extent that it is laid out or maintained by or for Öresundskonsortiet. The stipulations of the bridge over the Sound is also true for the payment station in Sweden to the extent that it built, maintained or operated by or for Öresundskonsortiet.

6 § The provision of Article 31 paragraph 3 of the Agreement shall be applied without the time limitation imposed by point second sentence. Article 26 paragraph 2 of the Agreement shall not apply in the case of Article 31, paragraph 3 of the Convention applies.

The provisions of the first subparagraph shall, irrespective of the provisions of Annex 2 to this Act, also apply to the income of a resident of Sweden derives remuneration for work on board a Danish ship in international ferry traffic between Sweden and Denmark. *Act (2007:767)* .

7 § The provisions of the protocol point VIIa paragraph 2 of the Protocol to the Agreement of 23 September 1996 to apply. *Act (2008:653)* .

Transitional provisions

1996:1512

1. This Act comes into force on the day the Government.

2nd This Act shall apply

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following the year in which the Act comes into force or,

b) in respect of other taxes on income, to taxes chargeable for any taxable year beginning January 1 of the calendar year next following the year in which the Act comes into force or,

c) in respect of tax on wealth, the wealth on which tax is payable on the basis of the rateable second calendar year following the year in which the Act comes into force or later.

third The Act repeals the Act (1989:933) on double taxation agreement between the Nordic countries.

The repealed Act shall continue to apply

a) in respect of taxes withheld at source, to income derived before 1 January in the calendar year next following the year in which the Act comes into force,

b) in respect of other taxes on income, to taxes chargeable for any tax year beginning before 1 January of the calendar year next following the year in which the Act comes into force,

c) in respect of taxes on wealth, wealth on which tax is payable on the basis of assessed first calendar year following the year in which the Act comes into force or before .

The repealed Act shall also apply in the cases referred to in Article 31 paragraph 5 of the Agreement on items 2-6 in the protocol section VII and paragraphs 2-6 of Protocol section VIII of the Protocol to the Agreement on 12 September 1989 by the Nordic countries to avoid double taxation respect to taxes on income and on capital.

4th Has been repealed by Act (2007:767) .

1997:658

Government stipulates that the Act (1996:1512) on double taxation agreement between the Nordic countries shall enter into force on 31 December 1997, when the Ordinance (1989:957) on double taxation agreement between the Nordic countries is repealed.

The Agreement entered into force on 11 May 1997.

1999:639

This Act comes into force on the day the Government and apply to the Åland Islands from the time the agreement referred to in § 1, second paragraph became applicable and otherwise to income derived on January 1 next following the year in which the Act enters in force. Act (1999:1184) .

1999:999

This Act comes into force on the day the Government and applicable to income derived from 1 January next following the year in which the Act enters into force.

2002:982

This Act comes into force on the day the Government and applicable to taxes on income and wealth that are established for each fiscal year beginning January 1 of the calendar year next following the year in which the Act enters into force.

2004:639

This Act comes into force on 1 August 2004 and apply to

a) Article 2, Article 3, Article 5, paragraphs 2 and 3, Article 6 of the Agreement in Annex 4 for taxes on income levied for the fiscal year beginning on 1 January 2004 or later, and

b) other items and points of agreement in Annex 4 for taxes levied for the fiscal year beginning on 1 January 2005 or later.

2008:653

1. This Act comes into force on the day the Government.

2nd This Act shall apply to taxes levied for the fiscal year beginning January 1 of the calendar year next following the year in which the Act enters into force.

Appendix 1

Agreements

between the Nordic countries to avoid double taxation with respect to taxes on income and on capital

Government of Denmark, together with the Faroe Islands and Finland, Iceland, Norway and Sweden,

desiring to conclude an Agreement for the avoidance of double taxation on income and wealth,

who notes that in respect of the Faroe Islands operation even in relation to other countries of the matters covered by this agreement belongs to the Faroes Autonomy skills,

have agreed as follows:

Article 1

Persons covered by the Agreement

This Agreement shall apply to persons who are residents of one or more of the Contracting States.

Article 2

Taxes covered by the Agreement

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of each of the Contracting States, its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2nd With taxes on income and on capital all taxes imposed on total income or total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property and taxes on capital appreciation.

third The existing taxes to which the Convention applies is

a) in Denmark

- 1) income tax to the state,
- 2) the municipal income tax,
- 3) the amtskommunala income tax, and
- 4) The taxes under kolvåteskattelagen, (Hereinafter called "Danish tax");

b) in the Faroe Islands

- 1) tax to the State Treasury,
- 2) tax to municipalities,
- 3) the church tax,
- 4) distribution tax,
- 5) royalty tax,
- 6) interest tax, and
- 7) taxes under kolvåteskattelagen, (Hereinafter called "tax Faroe Islands");

c) in Finland

- 1) the state income taxes,
- 2) the corporate income tax,
- 3) municipal taxes,
- 4) the church tax,
- 5), withholding tax on interest income,
- 6) withholding tax for nonresident, and
- 7) the State capital tax, (Hereinafter called "Finnish tax");

d) in Iceland

- 1) income tax to the state,
- 2) the income tax to the state,
- 3) the municipal income tax,

- 4) the wealth tax to the state,
- 5) the special property tax to the state, and
- 6) The income and property tax for financial institutions, (Hereinafter called "Icelandic tax");

e) in Norway

- 1) Income and wealth taxes to the state,
- 2) Income and wealth taxes to local governments,
- 3) the income tax to the counties,
- 4) the common tax to tax allocation fund,
- 5) taxes under the petroleum tax law, and
- 6) the fee to the State on payments to foreign artists, (Hereinafter referred to as "Norwegian tax");

f) in Sweden

- 1) the state income tax, including the sailors' tax and withholding tax,
- 2) the income tax on non-residents,
- 3) the income tax on non-resident artists and others,
- 4) expansion means treasure,
- 5) the tax, and
- 6) the State capital tax,

(Hereinafter referred to as "Swedish tax").

4th The Convention shall apply also to any identical taxes or substantially similar taxes imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. In the case of Denmark and the Faroe Islands applied Agreement in addition to such general tax on capital as Denmark or the Faroe Islands may impose after the signing of the agreement. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

Article 3

General Definitions

1. Unless the context otherwise requires, the purposes of this Agreement, the following terms as defined below:

a) "Contracting State" means Denmark, Finland, Iceland, Norway and Sweden; the term also includes, in the Danish kingdom autonomous public community Faroe Islands; to the extent the provisions of the agreement only concerns the relationship between Denmark and the Faroe Islands, the terms "part of the kingdom" and "the other part of the kingdom", as the context requires; the term also includes any area outside their respective territorial sea within which that State under its law and in conformity with international law have rights with

respect to the exploration and exploitation of natural resources in the seabed or subsoil;

"Denmark" does not include the Faroe Islands and Greenland; "Finland" does not include the Åland Islands in the case of the Finnish municipal taxes; "Norway" does not include Svalbard (which refers also Bear Island), Jan Mayen and the Norwegian dependencies ("biland") outside of Europe;

b) the term "person" includes an individual, a company and of persons;

c) the term "company" means any body corporate or any entity which is treated as a legal person;

d) the term "association" means the association is not taxed as an independent taxable entity;

e) the terms "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;

f) "immovable property" shall have the meaning which it has under the law of the Contracting State where the property is located; expression in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, buildings, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources;

g) "national" means any individual possessing the nationality of a Contracting State; natural person who is a Danish citizen and resident in the Faroe Islands under the Home Rule deemed to have citizenship only in the Faroe Islands; the term also means the company or body of persons incorporated under the laws in force in a Contracting State;

h) the term "international traffic" means any transport by a ship or aircraft except when the ship or aircraft is operated solely between places in a Contracting State;

i) "community of interest" means where a company directly or indirectly in the management or control of another company or owns significant portion of this capital of other undertakings or if the same persons participate directly or indirectly in the management or control of both companies and owns substantial part of their capital;

j) the term "competent authority" means

1) in Denmark: Tax Minister,

2) in the Faroe Islands: landsstyresmannen for financial tasks,

3) in Finland: Ministry of Finance,

4) in Iceland Minister of Finance,

5) in Norway: Finance and Customs Minister,

6) in Sweden: Minister of Finance,

or the authorized representative or the authority in each of these States any of the

above or other Instructs to deal with matters concerning the Agreement.

2nd Where a Contracting State applies the Agreement at any time shall, unless the context otherwise requires, any term not defined therein shall have the meaning which it has at that time under the state's laws concerning the taxes to which the Convention applies, any meaning that under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

Article 4

Resident

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who under the law of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other similar nature, and also includes that State or a political subdivision, local authorities and public institutions. Expression

a) does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein, and

b) involving personal associations and estate only to the extent their income and assets are taken to tax in that State in the same manner as the income or capital owned by a resident there.

2nd Where by reason of the provisions of paragraph 1 an individual is a resident of several Contracting States, then his status as follows:

a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home in several states, he is considered to be a resident only of the State with which his personal and economic relations are closer (center of vital interests);

b) if it can not be determined State in which he has his center of vital interests or if he was not in any state has a permanent home available to him, he shall be deemed to be a resident only of the State in which he has an habitual abode;

c) if he has an habitual abode in the several States, or if he does not reside permanently in any of them, he shall be deemed to be a resident only of the State in which he is a national;

d) if he is a citizen of the several States, or if he is not a citizen of any of them, the competent authorities of the Contracting States in question by mutual agreement.

third Where by reason of the provisions of paragraph 1 a person other than an individual is resident in several Contracting States, shall be deemed to be a resident only of the State in which its place of effective management.

Article 5

Permanent establishment

1. For the purposes of this Convention, the term "permanent establishment" means a

fixed place of business through which an enterprise is wholly or partly carried on.

2nd The term "permanent establishment" includes especially

- a) a place of management,
- b) branch,
- c) an office,
- d) a factory,
- e) a workshop;
- f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

third A building, construction, installation or assembly project, or activity of planning, monitoring, counseling or other support staff effort associated with such a project constitutes a permanent establishment only if the project or activity lasts more than twelve months in a Contracting State .

4th In calculating the period referred to in paragraph 3, as activity, undertaken by a company that has interests in common with other companies, undertaken by the company with which it is associated if the activities to a significant extent is similar to the activity of the latter enterprise carries and two companies' operations relating to the same project.

5th Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall not include

- a) the use of facilities solely for the storage, display or delivery of goods or merchandise belonging,
- b) the maintenance of a company belonging inventories purpose of storage, display or delivery,
- c) the maintenance of one belonging to the enterprise solely for the inventory of processing by another enterprise ,
- d) the maintenance of a fixed place of business solely for the purchase of merchandise or of collecting information, for the enterprise,
- e) the maintenance of a fixed place of business solely for the enterprise, any other activity of a preparatory or auxiliary character,
- f) the maintenance of a fixed place of business solely for any combination of activities mentioned in points a) - e), provided that all of the activities carried out at the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

6. If the person who is not an independent status to whom paragraph 7 applies, works for a company and of a Contracting State has, and habitually exercises an authority to conclude contracts in the name, this is regarded companies - Notwithstanding the provisions of paragraphs 1 and 2 - have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise. This does not apply, unless the activities of such person are limited to those mentioned in paragraph 5 which - if exercised through a fixed place of business - would not make this fixed

place of business a permanent establishment under the provisions of that paragraph .
7. Companies are considered to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of independent status, where such persons are acting in the ordinary course of business.

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

Article 6

Income from immovable property

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other State.

2nd The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or other use of real property.

third Where the ownership of shares or other interests in companies whose main purpose is to hold real estate, entitling the holder of the shares vested company of immovable property, income derived from the direct use, letting, or other use of such rights, taxed in the Contracting State in which the immovable property is situated.

4th The provisions of paragraphs 1 and 2 shall also apply to income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

Article 7

Profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business in a manner such enterprise may be taxed in that other State but only so much of them as is attributable to that permanent establishment.

2nd An enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, provision, unless the provisions of paragraph 3 to the contrary, in each of the Contracting States to that permanent establishment the profits which it can be assumed that the establishment would have acquired, if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

third In determining the permanent establishment shall be allowed as deductions expenses which are incurred for the permanent establishment, hereunder including expenses for executive and general administrative expenses, whether incurred in the State in which the permanent establishment is situated or elsewhere.

4th To the extent that income attributable to the permanent establishment has been customary in a Contracting State shall be determined on the basis of an apportionment of the company's total profits of the various parts, nothing in paragraph 2 shall preclude that Contracting State from the taxable income is determined by such a procedure. The method of apportionment adopted shall, however, be such that the result is consistent with the principles in this article.

5th Profits shall be attributed to a permanent establishment by reason of the goods purchase by that permanent establishment or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs, the profits attributable to the permanent establishment by the same method year by year unless there is good and sufficient reason to the contrary.

7. Included in capital operating income which are dealt with separately in other Articles of this Convention, then the provisions of those articles of the regulations of this article.

Article 8

Sea and air transport

1. Income derived by a resident of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.

2nd Income derived by a resident of a Contracting State from the use, maintenance or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise shall be taxable only in that State except when the container is used solely between places in the other Contracting State.

third The provisions of paragraphs 1 and 2 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

Article 9

Related companies

1. Where

a) an enterprise of a Contracting State participates directly or indirectly in the management or control of an enterprise of the other Contracting State, or takes part in this company's capital, or

b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other

Contracting State or owns part of their capital, observed the following.

Between the two enterprises in their commercial or financial relations made or imposed conditions, 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 that enterprise and taxed accordingly.

2nd Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State may be taxed in that other State and the profits so included are profits which would have accrued to the enterprise in the first-mentioned State if the conditions made between the enterprises had been those which would be made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of taxes levied on the income, where that other State considers the adjustment justified both in principle in relation to the amount. In determining such adjustment, due to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.

Article 10

Dividends

1. Dividends paid by a company resident in a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2nd In cases where the actual holder of the benefit of the dividends is a resident of a Contracting State a permanent establishment or a fixed base in the other Contracting State other than the State of residence and the holding in respect of which the dividends are paid is effectively connected with a business carried on by the permanent establishment or independent professional activity exerted by the fixed base, may, notwithstanding the provisions of paragraphs 1 and 3, dividends from a company resident in a Contracting State to such beneficial holders are taxed in accordance with the provisions of Article 7 or Article 14 of the Contracting State in which the permanent establishment or fixed base is located.

third Dividends paid by a company resident in a Contracting State to a resident of the other Contracting State may be taxed also in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed 15 per cent of the gross amount. Such dividends shall, however, be exempt from tax in the first-mentioned State if the beneficial owner of the dividends is a company (other than a body of persons and estates) that directly owns at least 10 percent of the company making the payment. In cases where a company resident in a Contracting State has a shareholding in a company paying in another Contracting State by one or more personal associations, deemed for the

purposes of this paragraph, the Company directly held stake in the company paying the dividend. The Company's share of the company paying because of such content should be considered equivalent to the proportion which the company owns in the company paying by personal association or personal associations.

4th Notwithstanding the provisions of paragraph 3, the Icelandic tax on dividends to a maximum of 15 percent to the extent such dividends have been deducted from the paying company's income when determining the Icelandic tax.

5th The provisions of paragraphs 3 and 4 shall not affect the company's taxable profits out of which dividends are paid.

6. The term "dividends" as used in this Article means income from shares, securities or other rights, not being debt-claims, participating in profits, and other income from the company, which under the laws of the State in which the distributing company is resident for tax purposes the same treatment as income from shares. The term dividend understood even income from a scheme which carry the right to participate in profits, to the extent the law of the Contracting State from which it is derived form such income.

7. Notwithstanding the provisions of paragraphs 3 and 4, the competent authorities of the Contracting States agree that the dividends accruing to the agreement named institution with general charitable or other philanthropic purposes, which under the law of the Contracting State in which the institution is domiciled are excluded tax on the dividend, in another Contracting State, be exempt from tax on dividends from companies in that other State.

8. Where a company which is a resident of a Contracting State derives income from the other Contracting State, that other State may not tax the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of income arising in such other State.

Article 11

Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State if the person is the beneficial owner of the interest rate.

2nd In cases where the actual holder of the benefit of the interest is a resident of a Contracting State a permanent establishment or a fixed base in the other Contracting State other than the State of residence and the debt for which the interest is paid is effectively connected with a business carried on by the permanent establishment or independent personal exerted from the fixed base, may, notwithstanding the

provisions of paragraph 1, interest arising in a Contracting State and paid to such beneficial holders are taxed in accordance with the provisions of Article 7 or Article 14 of the Contracting State where the permanent establishment or fixed base is located.

third The term "interest" as used in this Article means income from any kind of claim that is not a dividend under Article 10, paragraph 6, whether secured by mortgage or not. In particular, income from securities issued by the state, and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment is not considered as interest for the purposes of this article.

4th Where by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, with regard to the debt for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner of such relationship is made, the provisions of this Article shall apply only to the last mentioned amount. In such case, the excess amount under the laws of each of the Contracting States concerned in accordance with the other provisions of this Agreement.

Article 12

Royalty

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State if the person is the beneficial owner of the royalties.

2nd In cases where the actual holder of the benefit of the royalties is a resident of a Contracting State a permanent establishment or a fixed base in the other Contracting State other than the State of residence and the right or property in respect of which the royalties are paid is effectively connected with a business carried on by the permanent establishment or independent professional activity exerted by the fixed base, may, notwithstanding the provisions of paragraph 1, royalties arising in a Contracting State and paid to such beneficial holders are taxed in accordance with the provisions of Article 7 or Article 14 of the Contracting State in which the permanent establishment or fixed base is located.

third The term "royalties" 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 films and films or tapes for radio or television broadcasting), any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4th Where by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, with respect 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 beneficial owner if such relationship existed, the provisions of this Article shall apply only to the last mentioned amount. In such case, the excess amount under the laws of each of the Contracting States concerned in accordance with the other provisions of this Agreement.

Article 13

Capital gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property situated in the other Contracting State may be taxed in that other State.

2nd Gains derived by a resident of a Contracting State from the alienation of shares or other interest in a company whose main purpose is to hold real property and whose assets (before deduction of liabilities) directly or indirectly to more than 75 per cent of fixed property situated in the other Contracting State may be taxed in that other State.

third 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 for the exercise of independent professional activity, to which an individual resident of a Contracting State has in the other Contracting State may be taxed in that other State. The same applies to profits from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base.

4th Gains derived by a resident of a Contracting State 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 that State.

5th Gains derived by a resident of a Contracting State from the alienation of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise shall be taxable only in that State except when the container is operated solely between places in the other Contracting State.

6. Gains from the alienation of any property other than that referred to in paragraphs 1 to 5 shall be taxable only in the Contracting State of which the alienator is a resident.

7. Gains from the alienation of shares or other interest or rights in the company or body of persons which is acquired by an individual who was resident in a Contracting State and become a resident of the other Contracting State may - notwithstanding the provisions of paragraph 6 - taxed in the first-mentioned State if the alienation of shares, the share or right is done at any time during the ten years immediately following the year he ceased to be a resident of the first-mentioned State. The first State may only tax the increase in value that occurred before the individual became a resident of the other Contracting State. With the right company or body of persons referred to in the application of this paragraph, right or other access under the law of the first State for tax purposes are treated in the same manner as gain from the disposition of an interest in a company or body of persons.

Article 14

Independent personal

1. Income derived by an individual domiciled in a Contracting State from the performance of professional services or other independent activities shall be taxable only in that State. Such income may also be taxed in the other Contracting State if

a) he is in that other State has a fixed base regularly available to him in order to pursue the activity but only so much of the income as is attributable to that fixed base,

or

b) he is present in that other State for a period or periods exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year in question, but only so much of the income as is attributable to activities carried on in that other State during this time period or these time periods.

2nd 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

Individual business

1. Subject to the provisions of Articles 16, 18, 19, 20 and 21, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of employment only in that State unless the employment is exercised in the other Contracting State. If services are rendered in that other State, such remuneration as is derived therefrom may be taxed there.

2nd Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State only in the first-mentioned State if:

- a) the recipient is present in that other State for a period or periods exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year concerned, and
- b) the remuneration is paid by employers who are not residents of that other State or on its behalf and
- c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in that other State, and
- d) the question is not about temporary work.

third Notwithstanding the preceding provisions of this Article, remuneration of an employment exercised aboard a Danish, Faroese, Finnish, Icelandic, Norwegian or Swedish ships in international traffic may be taxed in the Contracting State whose nationality the ship has; the application of this provision is equated foreign ships, chartered on so-called bareboat basis of a resident of a Contracting State, with Danish, Faroese, Finnish, Icelandic, Norwegian and Swedish ship.

4th Notwithstanding the preceding provisions of this Article, income of an employment exercised aboard

a) aircraft, only in the Contracting State of which the person acquiring labor income is a resident,

b) fishing, seal hunting or whaling ship, only in the Contracting State of which the person acquiring labor income is a resident, even when the income of labor in the form of certain portion or share of the profits of fishing, seal hunting or whaling operations.

Article 16

Directors' fees

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

Article 17

Artistes and sportsmen

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State from his personal activities in another Contracting State as an entertainer, such as theater, motion picture, radio or television artiste, or a musician, or as to be taxed in that other State.

2nd Where income through activities as an artist or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State of which the entertainer or sportsman conducts business.

third The provisions of paragraphs 1 and 2 shall not apply to income through activities artiste or sportsperson is a resident of a Contracting State carries on in the other Contracting State where the visit to that other State mainly funded by public funds in the first-mentioned State. In such case, be taxable only in that first-mentioned State.

Article 18

Pension mm

1. Pensions and annuities paid by a Contracting State and paid by a Contracting State under the social legislation of that State to a resident of the other Contracting State may be taxed in the first-mentioned State.

2nd Notwithstanding the other provisions of this Agreement shall alimony, as a resident of a Contracting State shall pay to the spouse or former spouse or to children resident in another Contracting State, be exempt from tax in that other State in the

event that the grant should have been excluded from tax in the first-mentioned State if the recipient had been a resident there.

third The term "annuity" means a stated sum payable to an individual periodically at stated times during the person's life or during a specified or ascertainable period of time and paid on the basis of obligation to make the payments in return for adequate and full consideration in money or money's worth .

Article 19

Government service

1. Salaries, wages and other similar remuneration (excluding pension) paid by a Contracting State or a political subdivision, a local authority or governmental body to an individual in respect of services rendered to that State or subdivision, authority or institution's establishment, taxable only in that State.

2nd If wages or other similar remuneration referred to in paragraph 1 of the beneficiary of the work performed by him in another Contracting State than the one from which the salary or compensation is paid, the taxable salary or remuneration only in the state where the work is performed, if the recipient is a resident in this State and

a) is a citizen of this State, or

b) did not become a resident of that State solely for the work.

third The provisions of Articles 15, 16 and 17 shall apply to salaries, wages and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision, local authority or public institutions.

Article 20

Students and trainees

Person who visits a Contracting State solely for the

a) study at the institution in that State, if the studies are of such a nature that grants of public funds can be obtained in that State, or

b) commercial, fisheries, industrial, agricultural or forestry practice in this state, and who is or was immediately before visiting a resident of the other Contracting State shall not be taxed in the first-mentioned State for the amount he receives from sources outside that State for his maintenance, education or training.

Article 21

Activities related to the preliminary investigation, exploration or exploitation of deposits of hydrocarbons

1. Notwithstanding the other provisions of this Agreement, except for the provisions of Article 8, the provisions of this Article in the case of a resident of a Contracting State carries on business in connection with the preliminary inquiry, exploration or exploitation of deposits of hydrocarbons located in a Contracting State .

second a) A resident of a Contracting State, which is off the coast of another Contracting State carries on activities referred to in paragraph 1, is considered to operate the business through a permanent establishment or fixed base situated in that other State.

b) if such person operates within the exploration or mining area extending from a location off the coast of that other State, and in on the latter's land area, and the business is not conducted solely within the land area, owns paragraph a) shall apply correspondingly.

c) activities, which consists of the construction or installation of pipelines for the transport of crude hydrocarbons, or building directly associated with such activities, are considered the carrying on of a permanent establishment in that other State even in regard to any activities occurring on land, when it is part in a project that stretches from one place off the coast of this State, and in on the latter's land area.

third The provisions of paragraph 2 shall not apply if it lasts for a period or periods exceeding in the aggregate 30 days in any twelve month period.

4th In calculating the period referred to in paragraph 3, as activity, undertaken by a company that has interests in common with other companies, undertaken by the company with which it is associated if the activities to a significant extent is similar to the activity of the latter enterprise carries and two companies' operations relating to the same project.

5th Profits of an enterprise of a Contracting State from the alienation of transport of personnel or materiel by a ship or aircraft to or inside the area referred to in paragraphs 2 a) and 2 b) in the other Contracting State in which business is conducted in the context of the preliminary investigation, exploration or exploitation of deposits of hydrocarbons or because of the operation of tugs, supply vessels and other support vessels in connection with such activities shall be taxable only in the first-mentioned State.

6. The provisions of Article 13, paragraph 4 and Article 23, paragraph 3 shall apply to profits from the alienation of ships, boats or aircraft referred to in paragraph 5 and fortune consisting of such ships, boats or aircraft.

7. Notwithstanding the other provisions of the Agreement, the following applies in respect of taxation of wages and other similar remuneration derived by a resident of a Contracting State in respect of work which is carried out in another Contracting State for employers engaged in the activities referred to in paragraphs 1 and 2:

a) Subject to the provisions of paragraphs b)-d) to the contrary, must such a salary or wages taxed in the other State but only if the work is going on there for a period or periods exceeding in the aggregate 30 days in any twelve month period.

b) However, such salaries or remuneration shall be taxable only in the first-mentioned Contracting State if

1) the work is related to the exploitation of deposits of hydrocarbons that are at the center line between the Contracting States, or between a Contracting State and another state,

2) an agreement exists between these states on the common use of the occurrences, and

3) utilization occurs simultaneously on both sides of the midline.

The provisions of this paragraph shall apply only after agreement thereon between the competent authorities of the Contracting States.

c) If the employment exercised aboard a ship or boat referred to in paragraph 5, such a salary or wages taxed in the Contracting State of which the person using the ship or boat is a resident.

d) If the work performed on aircraft referred to in paragraph 5 shall be taxable salary or compensation only in the Contracting State of which the company is domiciled.

8. A resident of a Contracting State who carries on offshore activities in the other Contracting State is exempt from tax in that other State for the profit that this person is considered to have acquired due to the transfer of movable drilling facilities or hotel platform to the area outside that other State. With the win in this paragraph means the amount by which the market value at the time of the transfer exceeds the residual value at this time with the addition of pre-recorded amortization.

9. Gains derived by a resident of a Contracting State from the alienation of

a) the right to preliminary investigation, exploration or exploitation of deposits of hydrocarbons in another Contracting State, including such rights to participate in or benefit from such occurrences, or

b) shares or other interests in companies whose value in whole or in substantial part, directly or indirectly, related to such right, may be taxed in that other State.

Article 22

Other income

1. Income derived by a resident of a Contracting State not dealt with in the foregoing Articles of this Convention shall be taxable only in that State, regardless of where the income arises.

2nd The provisions of paragraph 1 shall not apply if the income recipient is a resident of a Contracting State a permanent establishment or a fixed base in the other Contracting State and the right or property in respect of which the income is paid is effectively connected with a business carried on by the permanent establishment or independent personal exerted from the fixed base. In such case the provisions of Article 7 or Article 14. Included in the permanent establishment or fixed base real

property taxable income of such property pursuant to the provisions of Article 6, paragraphs 1, 2 and 4.

Article 23

Fortune

1. Capital represented by immovable property of a resident of a Contracting State and situated in the other Contracting State may be taxed in that other State.

2nd Capital represented by shares or other interest in a company whose main purpose is to hold real property and whose assets (before deduction of liabilities) directly or indirectly more than 75 percent is made up of real property situated in a Contracting State may be taxed in that State.

third Capital represented by ships or aircraft operated in international traffic and by movable property pertaining to the operation of such ships or aircraft, owned by a resident of a Contracting State shall be taxable only in that State.

4th Capital represented by containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise, and owned by a resident of a Contracting State shall be taxable only in that State except when the container is operated solely between places in another Contracting State.

5th All other property, wherever it is located, as a resident of a Contracting State shall be taxable only in that State.

6. Notwithstanding the provisions of paragraph 5, however, the wealth represented by 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 for the exercise of independent profession, as an individual domiciled in a Contracting State has in the other Contracting State may be taxed in that other State.

7. The provisions of paragraphs 1-6 shall apply in a Contracting State only in relation to another contracting State levying the general tax on capital.

Article 24

Dödsbo

Income or assets are taxed in the estate of a resident of a Contracting State shall not be taxed in the estate of a partner resident in another Contracting State.

Article 25

Elimination of double taxation

1. Denmark

a) Where a resident of Denmark derives income which, under the provisions of this Agreement may be taxed in the other Contracting State, Denmark shall, unless the provisions of paragraph b) or c) to the contrary, from this person's Danish income tax, an amount equal to the income tax paid in that other State.

Such deduction shall not, however, exceed that part of the Danish income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in that other State.

b) Where a resident of Denmark derives income which, under the provisions of this Agreement shall be taxable only in the other Contracting State, Denmark may include this income in the tax base but shall allow the Danish tax on income deduct the portion of income tax attributable to the income derived from that other State.

c) Where a resident of Denmark derives income referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a), Denmark may include this income in the tax base but shall allow the Danish tax on income deduct the portion of income that is attributable to the income derived from that other State.

2nd Faroe Islands

a) Where a resident in the Faroe Islands derives income which, under the provisions of this Agreement may be taxed in the other Contracting State, the Faroe Islands, unless the provisions of paragraph b) or c) to the contrary, from that person Faroese income tax, an amount equal to the income tax paid in that other State.

Such deduction shall not, however, exceed that part of the Faroese income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in that other State.

b) Where a resident in the Faroe Islands derives income which, under the provisions of this Agreement shall be taxable only in the other Contracting State, the Faroes may include this income in the tax base but shall allow the Faroese tax on income deduct the portion of income tax attributable to the income derived from that other State.

c) Where a resident in the Faroe Islands from another Contracting State derives income of individual services referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a) and that according to these points may be taxed in that other Contracting State, the Faroes may include this income in the taxable but shall allow the Faroese tax on income deduct the portion of income tax attributable to the income derived from that other State.

third Finland

a) Where a resident of Finland derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, Finland shall, unless the provisions of paragraph b), c) or d) to the contrary, subject to the provisions of Finnish legislation (also in the version in the future can get by altered without changing the general principle hereof affected),

1) from the person's Finnish income tax, an amount equal to the income tax in that other State paid under the laws of such other State and in conformity with the

contract, measured on the same income by reference to which the Finnish tax is calculated;

2) from this person's Finnish capital tax, an amount equal to the capital tax in that other State paid under the laws of that State and in accordance with the contract, measured on the same property as the one on which the Finnish tax is calculated.

b) Dividends paid by a company resident in the other Contracting State than Finland to a company resident in Finland is exempt from tax in Finland, if the recipient holds directly at least 10 percent of the voting power in the company paying the dividend.

c) Where a resident of Finland from another Contracting State derives income of individual services referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a) and that according to these points may be taxed in that other Contracting State, such income shall be exempt from Finnish tax.

d) Where a resident of Finland derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State or derives income which, in accordance with paragraph c) shall be exempt from Finnish tax, Finland may include income or capital tax base but shall put the Finnish tax on income or capital by deducting the portion of income tax and wealth tax that is attributable to the income derived from that other State or the capital held there.

4th Iceland

a) Where a resident of Iceland derives income or owns capital which, under the provisions of this Agreement shall be taxable only or may be taxed in the other Contracting State shall Iceland, unless the provisions of paragraph b) to the contrary, reduce the Icelandic income tax or wealth tax by deduct the portion of income or wealth tax that is attributable to the income derived from or the capital owned in that other State.

b) Where a resident of Iceland derives income which, in accordance with Article 10, Article 13, paragraph 7, Article 15, paragraph 3, Article 16 or Article 21, paragraphs 1-6 and 7 c) and 8 and 9 may be taxed in the other Contracting State, the Island from this person's Icelandic income tax an amount equal to the income tax paid in that other State. Such deduction shall not, however, exceed that part of the Icelandic tax, as computed before the deduction is given, which is attributable to the income which may be taxed in that other State.

5th Norway

Unless the provisions of Norwegian law on the settlement from Norwegian tax of tax paid in the area outside of Norway to the contrary (but without changing the general principle hereof), the following applies:

a) Where a resident of Norway derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, Norway shall, unless the provisions of paragraph b) or c) otherwise requires,

1) the tax chargeable on person's income an amount equal to the income tax paid in that other State,

2) from the taxes due on his assets, an amount equal to the capital tax paid on these assets in that other State.

Such deduction shall not exceed the amount of tax on income or capital, as computed before the deduction is given, which is attributable to the income or the assets in which may be taxed in that other State.

b) Where a resident of Norway derives income which, under the provisions of this Agreement shall be taxable only in the other Contracting State, Norway may include this income in the tax base but shall allow the Norwegian tax on income deduct the portion of income tax attributable to the income derived from that other State.

c) Where a resident of Norway derives income referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a) Norway may include this income in the tax base, but shall allow the Norwegian tax on income deduct the portion of income that is attributable to the income derived from that other State.

6. Sweden

a) Where a resident of Sweden derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, Sweden shall, unless the provisions of paragraph b) or c) otherwise requires,

1) - in compliance with the provisions of Swedish legislation (also in the version in the future can get by altered without changing the general principle hereof) - from tax on the income an amount equal to the income tax paid in that other State,

2) from the person's Swedish wealth tax deduction an amount equal to the capital tax paid in that other State. Such deduction shall not, however, exceed that part of the Swedish capital tax as computed before the deduction is given, which is attributable to the capital which may be taxed in that other State.

b) Where a resident of Sweden from another Contracting State derives income of individual services referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a) and that according to these points may be taxed in that other Contracting State shall, notwithstanding the provisions in paragraph a), such income exempt from Swedish tax.

c) Where a resident of Sweden derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State or derives income which, in accordance with paragraph b) shall be exempt from Swedish tax, Sweden may, in determining the rate of Swedish tax on other income or capital, take the income or wealth as taxable only in the other Contracting State, such income exempt from Swedish tax.

7. Common rules

1. The term "paid in that other State" in this article is also considered to include such taxes on income paid in Denmark, the Faroe Islands, Finland, Iceland, Norway and Sweden and to be transferred to said second state in order to be credited to the appropriate person tax on the same income.

2nd Where a resident of a Contracting State (State of residence) from the other

Contracting State (the State of) derives income of individual services under Article 15 paragraph 1 or Article 21, paragraph 7 a), may be taxed in the State, the State of residence, notwithstanding the provisions of paragraphs 1 c) 2 c) 3 c), 4 a), 5 c) or 6 b) of this Article, eliminating double taxation by offsetting the tax paid in that other State under the provisions of paragraphs 1 a), 2 a), 3 a), 4 b), 5 a) or 6 a) if the person concerned has acquired the income from business or a permanent establishment in the State and he is, or immediately before engagement in the State has been employed in

- a) business activity outside the state which is a company associated with the company in the State, or
- b) business activities outside the state to which the permanent establishment belongs.

third The provisions of paragraphs 1 c) 2 c) 3 c), 4 a), 5 c) or 6 b) shall, notwithstanding the provisions of the preceding paragraph, however, apply if the claimant can show that

- a) he is in and the work resided in the State for a continuous period in the tax year in question exceeding three months, or
- b) work in the State performed for each cost rightfully have been charged in that State or that located permanent establishment.

Article 26

General taxation rules

1. Income derived by a resident of a Contracting State derives profits or capital which such person holds may not be taxed in the other Contracting State unless taxation is expressly permitted by this Agreement.

2nd In cases where the right to tax to an income or asset under the contract added another Contracting State other than that in which the person who acquires the income or owns the asset's domicile, and that other State because of its legislation does not bring comfortable income or asset, in its entirety, for tax purposes or account only the income or asset for progressivity or tax are taxed income or asset, unless otherwise provided below, to the extent not included in the taxation in that other State, only in the Contracting State of which the person is a resident.

third In cases of taxation powers under Article 14 paragraph 1 and Article 15 paragraph 2 and paragraphs 4 a) and 4 b) to an income derived by a resident of a Contracting State under the agreement added only that State income may be taxed in the other Contracting State if the income can not be taxed in the first-mentioned State on account of the laws of this state.

Article 27

Prohibition of discrimination

1. Nationals of a Contracting State shall not in another 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, in particular with respect to residence, are or may be subjected. Notwithstanding the provisions of Article 1 shall apply this provision also apply to persons who are not residents of one or more of the Contracting States.

2nd The taxation on a permanent establishment or a fixed base which company or a resident of a Contracting State has in the other Contracting State shall, in that other State may not be less favorable than the taxation of business or a resident of that other State carrying on the the same kind.

This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to a resident of the first-mentioned State. The provision would also not entail the right, in a Contracting State shall obtain allowances or exemptions for dividends or other payments to a company resident in another Contracting State.

The first paragraph does not prevent a Contracting State to tax income that permanent establishment acquires, under the rules of that State's own law, the permanent establishment belongs corporation or thus comparable companies in the other Contracting State. Taxation shall be equal to the tax that applies to limited liability companies or related comparable companies resident in the first-mentioned Contracting State on its income, as computed before the deduction of distributed profits.

third Except where the provisions of Article 9, paragraph 1, Article 11, paragraph 4 of Article 12, paragraph 4, apply, interest, royalties and other payments from the enterprise of a Contracting State to a resident of the other Contracting State deductible in determining the taxable profits of such companies on the same basis as paid to a resident of the first-mentioned State. Similarly, any debts of an enterprise of a Contracting State to a resident of the other Contracting State deductible in determining the taxable capital of such an undertaking on the same terms as contracted to a resident of the first-mentioned State.

4th Enterprises of a Contracting State, the capital wholly or partly owned or controlled, directly or indirectly, by one or more residents in one or more of the other Contracting States, shall in the first-mentioned 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.

5th Notwithstanding the provisions of Article 2, the provisions of this Article to taxes of every kind and description.

Article 28

Mutual Agreement Procedure

1. If a person believes that one or more of the Contracting States adopted measures for

him result or will result in taxation not in accordance with the provisions of this Agreement, he may, without prejudice to his right to make use of the remedies available in those States, legal systems, present his case to the competent authority of the Contracting State of which he is a resident or, if his case is on the application of Article 27, paragraph 1, of the Contracting State of which he is a national. The case must be presented within five years from the time the person first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.

2nd If the competent authority finds the complaint 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 another Contracting State concerned in the matter, in order to avoid taxation not in accordance with the Agreement. If the State whose competent authority the person has presented his case is not itself affected by the issue, that competent authority shall submit the matter to the competent authority in one of the states affected by the issue. Any agreement reached shall be implemented notwithstanding any time limits in the Contracting States' domestic laws.

third Where difficulties or doubts arise between the Contracting States concerning the interpretation or application of this Agreement, the competent authorities of those States to consult to resolve the case by mutual agreement. The competent authorities of the Contracting States may also consult together for the elimination of double taxation in cases not covered by the agreement or by mutual agreement, resolve issues, without being regulated in the agreement, because of the difference in the states concerned principles for tax calculation or other reasons may arise in relation to the taxes referred to in Article 2.

4th Before deciding the question referred to in paragraph 3, the results of consultations as referred promptly notified to the competent authorities of the other Contracting States. If the competent authority of a Contracting State that discussions should take place between the competent authorities of each contracting State shall, at the request of the competent authority of the first-mentioned Contracting State, such exchange may take place without delay.

Article 29

Members of diplomatic missions or consular posts

The provisions of this Agreement shall affect the fiscal privileges which, under international law or under the provisions of special agreements of members of diplomatic missions or consular posts.

Article 30

Territorial expansion

1. This Agreement may be either in its entirety or with any necessary modifications, to

include the areas excluded from the agreement scope of application under the provisions of Article 3, paragraph 1 a), provided that where imposed taxes identical or substantially similar to those referred to in Agreement. Such an extension is valid from the day and with the modifications and conditions, including conditions as to termination, as may be specifically agreed between the Contracting States through diplomatic exchange of notes.

2nd If the agreement under Article 32 is repealed shall, unless otherwise agreed between the Contracting States, the Agreement shall cease to have effect in respect of any territory to which the agreement has been extended under this Article.

Article 31

Entry into force

1. This Agreement shall enter into force thirty days after which all Contracting States have notified the Finnish Foreign Ministry, that the contract is approved. The Finnish Ministry of Foreign Affairs shall notify the other Contracting States of the receipt of these messages, and the time of the agreement.

2nd Since its entry into force, its provisions shall apply

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following that in which the Agreement enters into force or,

b) in respect of other taxes on income, to taxes chargeable for any tax year beginning January 1 of the calendar year next following that in which the Agreement enters into force or,

c) in respect of taxes on wealth, wealth on which tax is payable on the basis of assessments of the second calendar year following that in which the Agreement enters into force.

3rd Notwithstanding the provision of Article 15 paragraph 3, income from work covered by this provision only in the Contracting State whose nationality the ship has. This provision shall apply to taxes that relate to the calendar year next following the year in which the Agreement enters into force, and the two next closest subsequent calendar years.

4th Agreement on 12 September 1989 by the Nordic countries to avoid double taxation with respect to taxes on income and on capital ceases to have effect in respect of income or capital to which the present Convention applies under paragraph 2. The former contract expires on the last date, then this Agreement pursuant to the foregoing provisions of that paragraph becomes applicable.

5th The provisions of paragraphs 2 and 3 of section VII, respectively in paragraphs 2 and 3 of section VIII of the Protocol to the Agreement on 12 September 1989, however, still apply to the person registered on 1 January 1997 meets and afterwards still satisfies the conditions of the said provisions. Time to and including 30 June 1997, may be taken into account when calculating the six-month period in paragraph 4 of section VII, respectively, in paragraph 4 of section VIII of the Protocol to that

Agreement. From short breaks such as leave, parental leave, etc. shall thereby disregarded. The detailed rules for the application of this must be agreed by mutual agreement between the competent authorities in Denmark and Sweden.

Article 32

Cessation

A Contracting State may, not later than 30 June in any calendar year beginning after the expiration of a period of five years after the effective date of the agreement to terminate the agreement by giving written notice of termination to the Finnish Foreign Ministry, which shall notify the other Contracting States of the receipt of such notice and its content. Does the notice period observed, the Agreement shall cease to have effect in the relationship between the State making the seizure termination and other Contracting States

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following that on which the Finnish Foreign Ministry's receipt of notification of denunciation,

b) in respect of other taxes on income, for taxes determined for taxable years beginning January 1 of the calendar year next following that on which the Finnish Foreign Ministry's receipt of notification of denunciation,

c) in respect of tax on wealth, the wealth on which tax is payable on the basis of the rateable second calendar year next following then the Finnish Foreign Ministry's receipt of notification of denunciation.

The original copy of this Agreement, be deposited with the Finnish Foreign Ministry, which shall provide the other Contracting States certified copies thereof.

IN WITNESS WHEREOF the respective plenipotentiaries have signed this Agreement.

DONE at Helsinki on 23 September 1996 in one copy in the Danish, Faroese, Finnish, Icelandic, Norwegian and Swedish languages, each in the Swedish language was issued two texts, one in Finland and one in Sweden, all texts being equally authentic.

Minutes

At the signing of the day between the Nordic countries signed agreement to avoid double taxation with respect to taxes on income and on capital, the undersigned have agreed upon the following provisions which shall form an integral part of the Agreement:

I. To Articles 7 and 15

1. Notwithstanding the provisions of Article 7 taxable income, which companies in Norway or Sweden acquires through activities conducted in Sweden and Norway, respectively, only in the state where the company is domiciled, if the activity relates

set-up and maintenance of barrier fencing for reindeer on distances along the Norwegian-Swedish border, which stretches out in an agreement under paragraph 4.

2nd Notwithstanding the provisions of Article 15, income which a resident of Norway or Sweden acquires through personal work done in Sweden and Norway, respectively, only in the state where the person is a resident if the work relates to the establishment and maintenance of barrier fencing for reindeer distances along the Norwegian-Swedish border, which stretches out in an agreement under paragraph 4.

third The provisions of paragraphs 1 and 2 in respect of business in, each resident of Norway or Sweden shall apply correspondingly to companies, each resident of Finland or Norway.

4th The competent authorities of the Contracting States shall by mutual agreement the distances along the relevant national boundary to which the provisions of paragraphs 1-3 shall apply.

II. Articles 7, 10-15, 19 and 23

1. Notwithstanding the provisions of Article 7, Article 10, paragraph 2, Article 11 paragraph 2 and Article 12 paragraph 2, income derived by an enterprise in Denmark or Sweden, which participates in the construction and operation of fixed lines across the Öresund acquires, to the extent income is obtained for the construction and operation of the bridge and the associated tunnel junction, only in the state where the company is domiciled. The same applies income of such company acquires to the extent income is obtained for the construction and maintenance of the artificial island.

2nd Notwithstanding the provisions of Article 13 paragraph 3 shall be taxable profits of an enterprise of or a resident in Denmark or Sweden which, or which participates in the construction and operation of fixed links across the Öresund acquires the alienation of the cited property which is used in the construction and operation of the bridge and the associated tunnel junction, only in the state where the company or the person is a resident. The same applies gain such company or such person acquires from the alienation of such property which is used in the construction and maintenance of the artificial island.

third Notwithstanding the provisions of Article 14 paragraph 1, Article 15 paragraph 1 and Article 19, income derived by a resident of Denmark or Sweden derives from companies involved in the construction and operation of fixed links across the Sound, the work relates to the construction and operation of bridge and the associated tunnel junction, only in the state where the person is a resident. The same applies income that such person acquires on the work relates to the construction and maintenance of the artificial island.

4th Notwithstanding the provisions of Article 23 paragraph 6 taxed cited assets of an enterprise of or a resident in Denmark or Sweden holds and used in the construction and operation of the bridge and the associated tunnel link across the Sound, only in the state where the company respectively person is a resident. The same applies

fortune that such company or such person holds and used in the construction and maintenance of the artificial island.

III. Articles 7, 8, 13, 15 and 23

1. provisions of Article 7, Article 8, paragraph 1, Article 13, paragraph 4 and Article 23, paragraph 3 shall apply in Denmark, Norway and Sweden on the income that the Scandinavian Airlines System (SAS), Scanair or SAS Commuter acquire through commercial international and domestic aviation and other directly associated activities, the capital gain that the consortium acquires the alienation of movable property used in the aviation and other activities and wealth held by the consortium and used in an aviation and other activities, in relation to the proportion of the consortium held by shareholders who are residents of Denmark, Norway and Sweden.

2nd The provisions of paragraph 1 shall apply by agreement between the competent authorities in Denmark, Norway and Sweden also in terms of another consortium or any other association for performing an aviation or other directly related activities in which the association only shareholder in SAS, directly or indirectly, holds share and which are essentially structured in accordance with the principles that apply to SAS.

IV. Re Article 13

The provisions of Article 13, paragraphs 6 and 7 shall not affect a Contracting State may, under its own laws, tax capital gains as a person who moves from this state is deemed to have received in connection with the Exodus.

V. Article 15

1., Article 15 paragraph 2 d) is considered to workers domiciled in a Contracting State when he was hired by someone (lessor) are available to perform the work of others (clients) activities in another Contracting State, provided that client is a resident or a permanent establishment in that other State, and that the landlord is not responsible for, nor assumes the risk of corruptions.

2nd In determining whether a worker is hired, shall be had to all taking particular account of

- a) the overall work rests with the principal,
- b) the work is performed in a workplace that are utilized by the contractor and for which he has responsibility,
- c) the remuneration to the hirer is calculated according to the time spent or the management of another connection between compensation and salary worker sheep,
- d) most of the tools and materials made available by the client, and
- e) the landlord can not unilaterally determine the number of workers and the skills required of them.

third Notwithstanding the provisions of Article 15 paragraphs 1 and 2, the wages or other similar remuneration derived by a resident of Denmark in respect of an employment exercised aboard the Danish train, and as a resident of Sweden derives remuneration in respect of services performed aboard the Swedish train, operating

between Denmark and Sweden, shall be taxable only in the State of habitual residence.

VI. To Articles 15 and 19

1. Notwithstanding the provisions of Article 15 paragraphs 1 and 2 and Article 19 paragraph 1, income which a resident of the municipality in Finland or Norway, bordering on the boundary of these States from the alienation of personal work performed in such municipality at the other of these states, only in the state where the individual is a resident if that person habitually resides in its permanent home in this state.

2nd Notwithstanding the provisions of Article 15 paragraphs 1 and 2 and Article 19 paragraph 1, income which a resident of the municipality in Finland or Sweden which adjoins the land frontier between these States from the alienation of personal services performed in such municipality at the other of these states, only in the state where the individual is a resident if that person habitually resides in its permanent home in this state.

third Notwithstanding the provisions of Article 15 paragraphs 1 and 2 and Article 19 paragraph 1, income which a resident of the municipality in Norway or Sweden, which adjoins the land frontier between these States from the alienation of personal services performed in such municipality at the other of these states, only in the state where the individual is a resident if that person habitually resides in its permanent home in this state.

4th The term "habitually reside" means that the taxpayer normally at least once a week staying in their permanent residence in the Contracting State of which he is a resident. To a taxpayer shall be deemed to reside in their permanent residence must stay in the home State include at least two days. For this amount, as elsewhere in the contract where the term "day" occurs, that the "Day" refers also part of the day.

VII. On Article 18

1. Notwithstanding the provisions of Article 18 shall, in relations between Denmark and the Faroe Islands the following apply:

Pensions, annuities, social security compensation, alimony and other similar payments derived from a part of the kingdom and paid to a resident of the other part of the kingdom shall be taxable only in that other part of the kingdom.

2nd The term "social compensation" includes, in relation to Denmark, "orlovsydelsler".

VII. a) Article 18

1. Notwithstanding the provisions of Article 18 paragraph 1 may Finland to apply the following rules:

Pensions and annuities paid from the other Contracting State than Finland and payment from the other Contracting State than Finland under the social legislation of that State to a resident in Finland are taxed only in the first-mentioned State. This applies whether the person was domiciled in Finland on 4 April 2008, and at that time

received such payment. The provisions apply only as long as the person without interruption still domiciled in Finland.

2nd Notwithstanding the provisions of Article 18 paragraph 1, Sweden to apply the following rules:

Pensions and annuities paid from the other Contracting State than Sweden and payment from the other Contracting State than Sweden under the social security legislation of that State to a resident of Sweden shall be taxable only in the first-mentioned State. This applies whether the person was a resident of Sweden April 4, 2008 and at that time received such payment. The provisions apply only as long as the person without interruption still domiciled in Sweden.

VIII. On Article 19

1. Notwithstanding the provisions of Article 19, the following shall apply in relations between Denmark and the Faroe Islands:

a) Salaries, wages and other similar remuneration (excluding pension) paid by one part of the kingdom, a political subdivision or local authority thereof to an individual in respect of work done for this part of the kingdom, subdivision or authority shall be taxable only in that part of the country where the work is performed.

b) Notwithstanding the provisions of paragraph a) wages and other similar remuneration derived by a resident of one part of the country receives for personal services in employment performed in another part of the Empire, only in the first part of the realm, if:

1) the recipient is present in that other part of the country for a period or periods exceeding in the aggregate 120 days in any twelve month period, and

2) The salary or remuneration is paid by the "usual service instead."

c) The provisions of Articles 15 and 16 and in the protocol section VII to apply to wages and other similar remuneration derived for services rendered to the business activities of a part of the kingdom, a political subdivision or local authority.

2nd Notwithstanding the provisions of paragraph 1 shall apply to the relationship between Denmark and the Faroe Islands:

a) remuneration as determined by the public solely to cover expenditure related to public or private employment, and that does not include any compensation for the work and that the Danish State, a political subdivision or a local authority pays the person working on Faroe Islands are taxed only in Denmark,

b) the remuneration fixed by the public solely to cover expenditure related to public or private employment, and that does not include any remuneration for work and the Faroe Islands, a political subdivision or a local authority pays the person working in Denmark are taxed only on the Faroe Islands.

The provisions of paragraphs a) and b) apply during the first five years during which the executive receives those benefits.

IX. Article 20

1. Person residing in another Contracting State than in the Faroe Islands and person residing in another Contracting State than in Iceland solely for

a) study at the institution in that other State, if the studies are such that the student of public funds can be obtained in that State, or

b) commercial, fisheries, industrial, agricultural or forestry practice in that other State,

and who is or was immediately before such visit was, a resident in the Faroe Islands, Iceland, are taxed on income from employment in the first-mentioned Contracting State solely for the portion of income in excess of 20 000 Swedish kronor during the calendar year or the equivalent in Danish, Finnish, Icelandic or Norwegian coinage. Said amount includes the stay in Finland, Norway or Sweden personal deduction for the calendar year in question.

2nd Tax exemption under paragraph 1 only for the time reasonably or customarily required for study or training period, with a maximum of six consecutive calendar years.

third Notwithstanding the provisions of paragraphs 1 and 2, the following shall apply in relations between Denmark and the Faroe Islands:

Student, trainee or the like having or immediately before visiting a part of the kingdom, a resident of the other part of the kingdom and temporarily staying in the first part of the realm solely of study or educational training shall not be taxed in this part of the kingdom for the amount obtained from the other part of the country or from abroad for maintenance, education or training.

Nor is it taxed for the amount paid as compensation for the work, if that work is necessary for their subsistence.

Student, trainee or the like immediately before visiting Denmark was a resident in the Faroe Islands shall not be taxed in the Faroe Islands for compensation for work performed in Denmark.

As students are not considered persons after completing a training commences a special education or training in a new field.

A stay is considered to be temporary if it does not exceed the regulated period of study plus an additional two years.

A stay is not considered to be "exclusively for study or training purposes" if it lasted more than six months before the studies began.

In this six-month period shall not include such period, not exceeding one year that has elapsed during a preparatory course under education institution is a prerequisite to initiating the studies in question.

In cases where both spouses applying to be admitted at an educational center and only one of them is adopted, extended six-month rule with respect to the other spouse, but with a maximum of a total period of two years.

4th Notwithstanding the provisions of paragraph 1, a student, intern or similar who is

or was immediately before visiting Denmark, a resident of Iceland and temporarily staying in Denmark exclusively of study or educational purposes not for amounts paid as compensation for the work, provided that work is necessary for his subsistence.

5th Person who is domiciled in a Contracting State other than Denmark and during a temporary stay in Denmark is employed in Denmark for more than 100 days during any calendar year is taxed in Denmark only for the portion of income that exceeds an amount under current regulations deemed necessary for his living expenses, provided the work is done within the framework of Nordic exchange program internships and vacation work and the work is brokered by Nordjobb.

The amount deemed necessary for his or her living expenses are determined on an annual basis and will be reduced in proportion to the duration of residence in Denmark and throughout the calendar year.

6. The competent authorities of the Contracting States may agree on the application of the provisions of paragraphs 1-5. The competent authorities may also meet with mutual agreement on such changes of the mentioned amount to be reasonable with regard to the change in the value of money, changes in legislation in any of the Contracting States, or other similar circumstances.

X. On Article 25

1. provision of Article 25 paragraph 1 c) may be canceled at the request of Denmark. Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after the date on which all other contracting states received such notice with effect on taxes chargeable for any tax year beginning January 1 of the calendar year next following that on which the amendment comes into force.

The provisions of Article 25, paragraph 1, at the request of Denmark changed and replaced by the following text:

"A) Where a resident of Denmark derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, Denmark shall, unless the provisions of paragraph b) or c) otherwise requires,

1) from the person's Danish income tax an amount equal to the income tax paid in that other State;

2) from this person's Danish capital tax an amount equal to the capital tax paid in that other State.

Such deduction shall not, in any case, exceed that part of the Danish income tax or capital tax as computed before the deduction is given, which is attributable to the income or the capital which may be taxed in that other State.

b) Where a resident of Denmark derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State, Denmark may include this income or wealth in the tax base but shall allow the Danish tax on income or capital by deducting the portion of income tax and wealth tax attributable to the income derived from that other State or the capital held there.

c) Where a resident of Denmark derives income referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a), Denmark may include this income in the tax base but shall allow the Danish tax on income deduct the portion of income that is attributable to the income derived from that other State. "

Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after the date on which all other contracting states received such notice and its provisions apply in respect of tax on wealth, the wealth on which tax is payable because of rateable second calendar year after the date the amendment becomes effective on or after . second The provisions of Article 25, paragraph 2, at the request of the Faroe Islands is amended and replaced by the following text:

"A) Where a resident in the Faroe Islands derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, the Faroe Islands, unless the provisions of paragraph b) or c) to the contrary, from that person Faroese income tax or property tax an amount equal to the income tax or capital tax paid in that other State.

Such deduction shall not, however, in no case, exceed that part of the Faroese income tax or capital tax as computed before the deduction is given, which is attributable to the income or the capital which may be taxed in that other State.

b) Where a resident in the Faroe Islands derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State, the Faroes may include such income or wealth in the tax base but shall allow the Faroese tax on income or capital by deducting the portion of the income tax that is attributable to the income derived from that other State or to the capital which may be taxed in that other State.

c) Where a resident in the Faroe Islands from another Contracting State derives income of individual services referred to in Article 15, paragraph 1 or Article 21, paragraph 7 a) and that according to these points may be taxed in that other Contracting State, the Faroes may include this income in the taxable but shall allow the Faroese tax on income deduct the portion of income tax attributable to the income derived from that other State. "

Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after which all other contracting states received such notice and its provisions apply in respect of tax on wealth, the wealth on which tax is payable on the basis of assessments of the second calendar year after the amendment comes into force.

3 . The provisions of Article 25, paragraph 3, at the request of Finland amended and replaced by the following text:

"A) Where a resident of Finland derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, Finland shall, unless the provisions of paragraph b) or c) to the contrary, subject to the

provisions of the Finnish legislation (also in the version in the future can get by altered without changing the general principle hereof affected),

1) from the person's Finnish income tax, an amount equal to the income tax in that other State paid under the laws of such other State, and in Compliance Agreement, calculated on the same income by reference to which the Finnish tax is calculated;

2) from this person's Finnish capital tax, an amount equal to the capital tax in that other State paid under the laws of such other State, and in accordance with the contract, calculated on the same property as the one on which the Finnish tax is calculated.

b) Dividends paid by a company resident in the other Contracting State than Finland to a company resident in Finland is exempt from tax in Finland, if the recipient holds directly at least 10 percent of the voting power in the company paying the dividend.

c) Where a resident of Finland derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State, Finland may include income or capital tax base but shall allow the Finnish tax on income or capital by deducting the portion of income tax and wealth tax that is attributable to the income derived from that other State or the capital held there. "

Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after which all other contracting states received such notice and its provisions shall

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following that on which the amendment comes into force or,

b) in respect of other taxes on income, to taxes chargeable for any tax year beginning January 1 of the calendar year next following that on which the amendment comes into force or,

c) in respect of taxes on wealth, wealth on which tax is payable on the basis of assessments of the second calendar year after the amendment comes into force.

4th The provisions of Article 25, paragraph 4, at the request of Iceland changed and replaced by the following text:

"A) Where a resident of Iceland derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State shall Iceland, unless the provisions of paragraph b) to the contrary,

1) from the person's Icelandic income tax, an amount equivalent to the income tax paid in that other State,

2) from the person's Icelandic capital tax an amount equal to the capital tax paid in that other State.

Such deduction shall not, in any case, exceed that part of the Icelandic income tax or capital tax as computed before the deduction is given, which is attributable to the income or the capital which may be taxed in that other State.

b) Where a resident of Iceland derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State, may

Iceland include such income or wealth in the tax base but shall allow the Icelandic tax on income or capital by deducting the portion of income tax and wealth tax attributable to the income derived from that other State or the capital held there. "

Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after which all other contracting states received such notice and its provisions shall

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following that on which the amendment comes into force or,
b) in respect of other taxes on income, to taxes chargeable for any tax year beginning January 1 of the calendar year next following that on which the amendment comes into force or,

c) in respect of taxes on wealth, wealth on which tax is payable on the basis of assessments of the second calendar year after the amendment comes into force.

5th The provisions of Article 25, paragraph 5, at the request of Norway amended and replaced by the following text:

"Unless the provisions of Norwegian law on the settlement from Norwegian tax of tax paid in the area outside of Norway to the contrary (but without changing the general principle hereof), the following applies:

a) Where a resident of Norway derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State shall Norway

1) from the tax chargeable on the person's income an amount equal to the income tax paid in that other State,

2) from the taxes due on his assets, an amount equal to the capital tax paid on these assets in that other State.

Such deduction shall not exceed the amount of tax on income or capital, as computed before the deduction is given, which is attributable to the income or the assets in which may be taxed in that other State.

b) Where a resident of Norway derives income which, under the provisions of this Agreement shall be taxable only in the other Contracting State, Norway may include this income in the tax base but shall allow the Norwegian tax on income deduct the portion of income tax attributable to the income derived from that other State. "

Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after which all other contracting states received such notice and its provisions shall

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following that on which the amendment comes into force or,

b) in respect of other taxes on income, to taxes chargeable for any tax year beginning January 1 of the calendar year next following that on which the amendment comes into force or,

c) in respect of taxes on wealth, wealth on which tax is payable on the basis of

assessments of the second calendar year after the amendment comes into force.

6. The provisions of Article 25, paragraph 6, at the request of Sweden amended and replaced by the following text:

"A) Where a resident of Sweden derives income or owns capital which, under the provisions of this Agreement may be taxed in the other Contracting State, Sweden shall, unless the provisions of paragraph b) to the contrary,

1) - in compliance with the provisions of Swedish legislation (also in the version in the future can get by altered without changing the general principle hereof) - from tax on the income an amount equal to the income tax paid in that other State,

2) from the person's Swedish wealth tax, an amount equal to the capital tax paid in that other State. Such deduction shall not, however, exceed that part of the Swedish capital tax as computed before the deduction is given, which is attributable to the capital which may be taxed in that other State.

b) Where a resident of Sweden derives income or owns capital which, under the provisions of this Agreement shall be taxable only in the other Contracting State may be Sweden, in the determination of the rate of Swedish tax on other income or wealth, consider the income or capital taxed only in the other Contracting State. "

Requests for changes are made through diplomatic channels by notification to each of the other Contracting States. The amendment shall enter into force thirty days after which all other contracting states received such notice and its provisions shall

a) in respect of taxes withheld at source, on income derived on or after 1 January in the calendar year next following that on which the amendment comes into force or,

b) in respect of other taxes on income, to taxes chargeable for any tax year beginning January 1 of the calendar year next following that on which the amendment comes into force or,

c) in respect of taxes on wealth, wealth on which tax is payable on the basis of assessments of the second calendar year after the amendment comes into force.

XI. Re Article 26

The provisions of Article 26, paragraph 3 shall apply mutatis mutandis in the case referred to in the protocol section II, paragraphs 3 and 4.

XII. Article 31

1. Regarding taxation of construction, maintenance and operation of the frontier bridges across the national border between Finland and Norway, for what that effect specifically agreed.

2nd In terms of tax exemption in Finland and Sweden for rafting association, formed to handle floating operations in Tornio and Muonio gränsälvars FLOATED CHANNEL, what comes of it especially is agreed.

The original copy of this Protocol deposited with the Finnish Foreign Ministry, which shall provide the other Contracting States certified copies thereof.

IN WITNESS WHEREOF the respective plenipotentiaries have signed this Protocol.

DONE at Helsinki on 23 September 1996 in one copy in the Danish, Faroese, Finnish, Icelandic, Norwegian and Swedish languages, each in the Swedish language was issued two texts, one in Finland and one in Sweden, all texts being equally authentic. *Teams (2008:653)* .

Appendix 2

Agreements

between the Government of Sweden and the Kingdom of Denmark on the taxation of employees on board ferries and trains in regular service between Denmark and Sweden

The relationship between Sweden and Denmark the following shall apply under the contract September 23, 1996 between the Nordic countries to avoid double taxation with respect to taxes on income and on capital.

Article 1

1. Notwithstanding the provisions of Article 15, income derived by a resident of Denmark or Sweden acquires through work done on trains in regular service exclusively between Denmark and Sweden only in the Contracting State where he is domiciled. Such income may, however, also be taxed in the Contracting State of which the person is a resident. A precondition for the application of this paragraph is that the work is done on trains in cross-border traffic and the person performing the work in both countries in a single day. With cross-border traffic refers to traffic that originated in Denmark and ends in Sweden and begins in Sweden and ends in Denmark.

2nd Notwithstanding the provisions of Article 15 and Article 31, paragraph 3, income derived by a resident of Denmark or Sweden acquires through work performed on board the Danish or Swedish ship in international ferry traffic between Denmark and Sweden only in the Contracting State where he is domiciled. Such income may, however, also be taxed in the Contracting State of which the person is a resident. With international ferry service provided transport services for passengers and freight in regular service exclusively between ports in Denmark and port in Sweden.

Article 2

The provision of paragraph 3 of Protocol section V shall no longer apply.

Article 3

This Agreement shall enter into force on the twentieth day after the date when the States concerned in writing notify each other that the constitutional safeguards

required in each state have been taken, and its provisions shall be applied in respect of taxes on capital chargeable for any fiscal year beginning on 1 January of the calendar year next following the year in which the Agreement enters into force. *Act (1999:999)* .

Appendix 3

Agreements

between the Kingdom of Sweden and Norway concerning special provisions for the avoidance of double taxation in the construction, maintenance and operation of the frontier bridge as part of the new Svinesund Link

Government of Sweden and the Government of Norway,

which deems it necessary to the construction, maintenance and operation of the frontier bridge as part of the new Svinesund Link provide for certain exemptions from the provisions of the Agreement between the Nordic countries to avoid double taxation with respect to taxes on income and on capital, signed in Helsinki on 23 September 1996 and

Desiring to conclude an agreement on specific measures for the avoidance of double taxation in the construction, maintenance and operation of the frontier bridge as part of the new Svinesund Link,

have agreed as follows:

Article 1

1. provisions of this Agreement shall apply notwithstanding the provisions of the Agreement between the Nordic countries to avoid double taxation with respect to taxes on income and on capital, signed in Helsinki on 23 September 1996.

2nd Nothing in this Convention shall apply where a person resident in Norway or Sweden performing work or other activities in Sweden and in Norway in connection with the construction, maintenance or operation of the new bridge over Svinesund.

third Any term not defined therein shall have the meaning which it has in the agreement between the Nordic countries as specified in paragraph 1.

Article 2

This Agreement applies to the Norwegian and Swedish taxes covered by the agreement between the Nordic countries as specified in Article 1.

Article 3

With "bridge" as used in this Agreement, the actual bridge structure, lighting equipment and other devices on or in connection to this, the necessary facilities and

land area for construction as well as to speed beats, all in accordance with the approved plan or drawing.

Article 4

1. With construction also referred reconstruction, improvement, alteration, removal, demolition and other comparable labor in the construction and study and preparation work carried out immediately adjacent to the site of construction of the bridge.

2nd With maintenance and operations include repair, replacement of parts and other materials, inspections, testing and inspection, cleaning and lighting as well as safety and service measures, plowing, sanding and other road maintenance.

third This Agreement shall also apply to excavation and blasting operations and other related related or comparable work performed in connection with the construction, maintenance or operation of the bridge.

Article 5

Income or gains derived or capital owned by a resident of Norway or Sweden in the following cases shall be taxable only in the state where the person is a resident:

a) income due to employment or because of independent personal services or because of other activities associated with the construction, maintenance or operation of the bridge,

b) gains derived from disposal of assets located on or adjacent to the bridge, and that used in construction, maintenance or operation of the bridge,

c) assets consisting of assets used in the construction, maintenance or operation of the bridge.

Article 6

This Agreement shall enter into force on the fourteenth day after the date on which the Contracting States written notification that the contract is approved. The Convention shall apply to taxes on income and assets established for each fiscal year beginning January 1 of the calendar year next following the year in which this Agreement enters into force.

Article 7

A Contracting State may terminate the Agreement by giving to the other Contracting State by 30 June in any calendar year. In such event, the Agreement shall cease to have effect with respect to taxes on income and capital determined for the tax year beginning January 1 of the calendar year next following the year in which the termination occurred or later. *Act (2002:982)*.

Appendix 4

Agreements

between the Kingdom of Sweden and the Kingdom of Denmark on certain tax
The relationship between Sweden and Denmark the following shall apply in relation to the Agreement September 23, 1996 between the Nordic countries to avoid double taxation with respect to taxes on income and on capital.

Article 1

first, if a resident of a Contracting State in respect of wages or other similar remuneration in respect of an employment that normally exercised in the other Contracting State for an employer is a resident of that other State, or by a permanent establishment or a fixed base, which his employer has in that other State, the work of the application of Article 15 paragraphs 1 and 2 are considered to be performed in that other State, even if the work is actually performed in the first-mentioned State or in a third State, unless

- a) the work of the first-mentioned State are performed by the person in his or her residence, or
- b) The work of the first-mentioned State or in a third state represents business trips or other work of a temporary nature, but only if the work of the other State is at least half the working time for each three month period.

2nd The provisions of paragraph 1 apply

- a) in cases where the employer is not a resident of the other Contracting State only if the salary or other similar compensation that the person carries borne by a permanent establishment or a fixed base which the employer has in the other State,
- b) in cases where the employer is a resident in the other Contracting State only if the salary or other similar compensation to which the person receives is not borne by a permanent establishment or a fixed base which the employer has in the first-mentioned Contracting State.

Article 2

1., where a natural person acquires capital movement, independent personal services or employment, under Article 7, 14, 15 or 19, may be taxed or taxable only in a Contracting State and is connected to a pension scheme in the other Contracting State, shall

- a) the payment by that person to a pension scheme shall be deductible in the first-mentioned State, and
- b) the payment by that person's employer makes to the pension scheme is not considered as taxable income in the first State of the person and shall be deductible in that State for the employer.

2nd Payment shall only be deductible or not considered as taxable income in the first-mentioned Contracting State shall, within the limits that apply to contributions to a

pension scheme under the laws of both Contracting States.

third This article only applies to:

a) in cases where the person, which may be taxed or taxable only in the first-mentioned Contracting State in respect of capital movement, independent personal services or employment in this State, a resident of the other Contracting State if the income represents at least 75 percent of the person's aggregate capital motion, independent personal services or employment after deducting all expenses generating the income (net income), and

b) in cases where the person, which may be taxed or taxable only in the first-mentioned Contracting State in respect of capital movement, independent personal services or employment in this State, is domiciled in this state, if the person was connected to, and payments made to the pension scheme immediately before the person a resident of that State.

4th For the purposes of paragraph 1, the term "pension plan" mean an arrangement that

a) the case of Denmark in the pension tax law, Section I,

b) The case of Sweden is covered by 28 or Chapter 58. Income Tax Act (1999:1229).

Article 3

Natural persons for travel expenses over the Öresund Bridge to be considered in determining the taxable income if they relate to normal travel between the permanent home and the workplace. Deductibility exists only on such terms and conditions as provided for such travel are met relating to, for example, demands on time savings. The expenditure shall be based on the documented cost of the cheapest subscription period for travel by car or travel by public transport.

Article 4

Article 31, paragraph 5 does not include persons resident in Denmark.

Article 5

1. The Contracting State conferred taxing rights under Article 1, the tax earner in accordance with the law of that State concerning the taxation of income from employment, even if the work is actually performed in the other Contracting State or in a third State.

2nd Pension or annuity payments from a Contracting State to a resident of this State, shall be taxed in accordance with that State's general rules, even though this state has not put down their taxation in connection with payments to the scheme, while the other Contracting State under Article 2 has previously held that the payment paid

a) by the individual deductible, or

b) the natural person's employer is not taxable income to the individual, and deductible in the calculation of the employer's taxable income.

third The provisions relating to deductions for payment to the pension regime under Article 2 and for expenditure for travel over the Öresund Bridge under Article 3 applies only if the natural person's income is taxed on a net basis with the possibility of deducting costs.

Article 6

In cases where an individual who is a resident of a Contracting State derives income from employment in the other Contracting State (gross income) and this income for a tax year is not less than an amount equivalent to 150,000 Danish kroner before deducting expenses generating the income, this other State to pay a compensatory amount to the first-mentioned State. This elimination shall be made by October 1 of the year following the tax year. Compensation shall be the case of Denmark to be the average primary municipal tax levied on income taxed in Denmark under Article 15. Compensation shall be to Sweden, being the average municipal tax levied for the municipalities' behalf and as to income which is taxed in Sweden with the support of Article 15. This Article does not, however, income derived by a resident of a Contracting State from the work done on board the Swedish or Danish ship in international traffic. The competent authorities of the Contracting States may enter into a mutual agreement on the details of the arrangements for equalization. "Competent authority" means the authority which is under the double taxation treaty between the Nordic countries as a competent authority. The Contracting States intend to after two years to evaluate this scheme in particular as regards the level of equalization and the fact that equalization refers only to the portion of the municipal taxes levied for the municipalities 'behalf and not the part coming out of county municipalities' behalf. Then an evaluation every five years or when significant changes to the tax system.

Article 7

1. This Agreement shall enter into force on the twentieth day following the day when the two Contracting States written notification that the constitutional safeguards required in each state have been taken, and its provisions shall apply with respect to
a) Article 2, Article 3, Article 5, paragraphs 2 and 3, Article 6 in respect of taxes on income levied for the fiscal year beginning on 1 January 2004 or later, and
b) Article 1, Article 4 and Article 5 paragraph 1 in respect of taxes on income levied for the fiscal year beginning January 1 of the calendar year next following the year in which the Agreement enters into force.

2nd If it turns out to be tax barriers to further integration in the Öresund region are Sweden and Denmark agreed to initiate discussions to consider the introduction of new rules or amending the provisions of this Agreement or to take the initiative to amend the Agreement September 23, 1996 between the Nordic countries to avoid double taxation with respect to taxes on income and on capital.

Article 8

A Contracting State may, by 30 June in any calendar terminate the Agreement by giving written notice of termination to the other Contracting State. This agreement shall be void in respect of taxes on income levied for the fiscal year beginning January 1 of the calendar year next following the year in which the notice is given.

IN WITNESS WHEREOF the respective plenipotentiaries have signed this Agreement.

DONE at Copenhagen on 29 October 2003 in duplicate in the Danish and Swedish languages, each version being equally authentic. *Act (2004:639)*.