

**PROTOCOL**

**BETWEEN**  
**THE REPUBLIC OF POLAND**  
**AND**  
**THE KINGDOM OF NORWAY**

**amending the Convention between the Republic of Poland and the Kingdom of  
Norway  
for the avoidance of double taxation and the prevention of fiscal evasion  
with respect to taxes on income,  
signed at Warsaw on the 9<sup>th</sup> day of September 2009**

The Republic of Poland and the Kingdom of Norway, hereinafter referred to as "the Contracting States", desiring to conclude a Protocol amending the Convention between the Republic of Poland and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Warsaw on the 9th day of September 2009 (hereinafter referred to as "the Convention"),

Have agreed as follows:

## ARTICLE I

Paragraph 3 of Article 14 shall read:

"3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship operated in international traffic by an enterprise of a Contracting State may be taxed in that State."

## ARTICLE II

Letter d) of Paragraph 1 of Article 22 shall be added as follows:

"d) Notwithstanding the provisions of subparagraph (a) double taxation shall be eliminated by allowing a tax credit as laid down in subparagraph (b) of this paragraph, where a resident of Poland derives income, which in accordance with provisions of this Convention may be taxed in Norway, but where in accordance with domestic law of Norway, the income is exempt from tax."

## ARTICLE III

1. The Contracting States shall notify each other, through diplomatic channels, of the completion of the internal legal procedures required for the entry into force of this Protocol.
2. The Protocol shall enter into force on the date of receipt of the latter of the notifications referred to in paragraph 1, and shall have effect in both Contracting States:
  - a) in respect of taxes withheld at source, to income derived on or after the first day of the second month next following the date on which the Protocol enters into force; and
  - b) in respect of other taxes on income, to income derived in any taxable year beginning on or after 1st January in the calendar year next following the year in which the Protocol enters into force.

In witness whereof, the undersigned, duly authorized thereto, have signed this Protocol.

Done in duplicate at *Oslo*, this day of *5 July 2012* in the Polish, Norwegian and English languages, all texts being equally authentic. In case of any divergences, the English text shall prevail.

**For the Republic of Poland**

*Stefan Gmur*

**For the Kingdom of Norway**

*[Handwritten signature]*