PROTOCOL BETWEEN THE GOVERNMENT OF THE KINGDOM OF NORWAY AND THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES, AMENDING THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND ...

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make known:

That having seen and examined the Protocol between the Government of the Kingdom of Norway and the Government of the Republic of the Philippines, amending the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, signed in Manila on 9 July 1987, We hereby approve, ratify and confirm the said Protocol, in all and every part, promising to have it observed according to its form and contents.

In witness whereof We have signed the present instrument of ratification and caused the Seal of the Realm to be affixed thereto.

Given at the Royal Palace, on this

thirtieth day of June

One Thousand Nine Hundred and Eighty-nine

(Sgd.)

(Sgd.)

Protocol between the Government of the Kingdom of Norway and the Government of the Republic of the Philippines, amending the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, signed in Manila on 9 July 1987.

The Government of the Kingdom of Norway and the Government of the Republic of the Philippines desiring to conclude a protocol to amend the Convention between the Contracting States for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income and on capital, signed in Manila on 9 July 1987 (hereinafter referred to as "the Convention"), have agreed as follows:

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ARTICLE I

Article 15 paragraph 3 of the Convention shall be deleted and replaced by the following:

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State of which the operator is a resident. However, remuneration derived in respect of an employment exercised aboard a ship registered in the Norwegian International Ships1 Register (N.I.S.) shall be taxable only in the Contracting State of which the recipient is a resident. Where a resident of Norway derives remuneration in respect of an employment exercised aboard an aircraft operated in international traffic by the Scandinavian Airlines System (SAS) consortium, such remuneration shall be taxable only in Norway."

ARTICLE II

Article 29 paragraph 2 of the Convention shall be deleted and replaced by the following:

2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect in respect of taxes on income or on capital relating to the calender year (including accounting periods beginning in any such year) in which the Convention enters into force."

ARTICLE III

This Protocol shall be ratified and the instruments of ratification shall be exchanged at Manila as soon as possible . The Protocol shall enter into force upon the exchange of instruments of ratification and its provisions become effective in respect of taxes on income or on capital relating to the calender year (including accounting periods beginning in any such year) in which the Convention signed in Manila on 9 July 1987 enters into force.

ARTICLE IV

This Protocol shall remain in force as long as the Convention remains in force.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

Done in duplicate at Manila this twentysecond day of May 1989, in the Norwegian and English languages, each text being equally authentic.

FOR THE
KINGDOM OF NORWAY:

FOR THE
REPUBLIC OF THE
PHILIPPINES:

(Sgd.) Harald Svane Midttum

(Sgd.) Vicente R. Jayme

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