

## NORWAY, KINGDOM OF\*

PROTOCOL ON INCOME TAX EXEMPTION  
ON SHIPPING ENTERPRISES BETWEEN  
TAIPEI TRADE CENTER, OSLO AND  
NORWEGIAN TRADE COUNCIL

Signed on June 7, 1991  
Entered into force on June 7, 1991

In order to strengthen the friendship and economic relations between their respective countries, particularly to alleviate the tax burden of shipping enterprises of both countries, Mr. LIU Yu, Director of the Taipei Trade Center, Oslo and Mr. Kjell-Martin Frederiksen, Director General of the Norwegian Trade Council, met in Oslo this day.

The parties have ascertained before the meeting that the financial authorities of both countries are willing to exempt, on a reciprocal basis, the shipping enterprises of the other country from income tax derived from the operation of ships in international traffic in their respective countries. To that effect, Mr. LIU Yu and Mr. Frederiksen being duly authorized by their respective authorities have signed at the meeting the present Protocol and exchanged their written instruments in which the financial authorities of both countries state that the income tax exemption on shipping enterprises is to be effective as of the date of signature.

The Taipei Trade Center, Oslo, and the Norwegian Trade Council undertake to advise each other of any changes in the tax laws which might require amendment of the terms of this protocol. Either Party to this Protocol may give a written notice of termination to the other Party on or before 30 June in any year for this Protocol to cease to be effective as of 1 January of the following calendar year.

Done at Oslo on June 7, 1991

[Signed]  
LIU Yu  
Director  
Taipei Trade Center, Oslo

[Signed]  
Kjell-Martin Frederiksen  
Director General  
Norwegian Trade Council

## 挪威王國\*

駐挪威台北商務處與挪威  
貿易理事會間關於互免海  
運事業所得稅議定書

八十年六月七日簽訂  
八十年六月七日生效

駐挪威台北商務處代表劉棫與挪威貿易理事會執行長佛瑞德利克森為進一步增進兩國友誼暨經濟關係，特別為減輕兩國航運業者之賦稅負擔，經於本日在奧斯陸會晤。

雙方在會晤前均已確悉其本國財政當局願意在互惠之基礎上免課對方航運業者在其本國境內經營國際運輸業務所得稅。為此劉代表及佛瑞德利克森執行長獲其本國當局授權在會議中簽署本議定書並互換兩國財政當局同意自簽署之日起生效之互免海運事業所得稅之書面文件。

駐挪威台北商務處及挪威貿易理事會承允於稅法有任何變更需修正本議定書之條款時通知對方，締約一方得於任一曆年度之六月卅日或之前以書面通知他方終止本議定書，並於終止通知送達後之次一曆年度元月一日終止適用。

西曆一九九一年六月七日於奧斯陸

劉代表棫  
駐挪威台北商務處

佛瑞德利克森執行長  
挪威貿易理事會