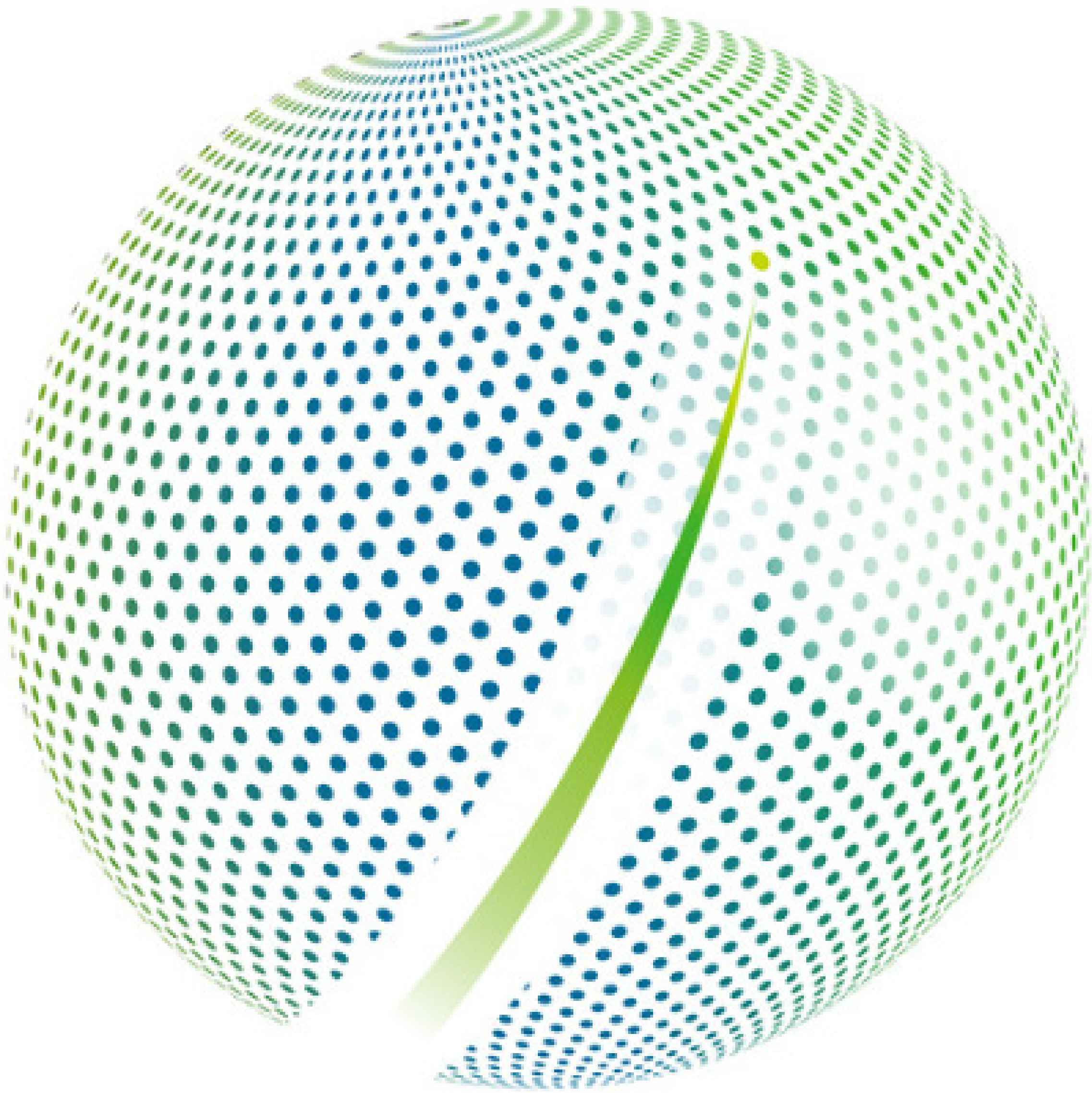
Deloitte.



Working and living abroad

Deloitte Advokatfirma

2023

Contents

Introduction

This booklet contains a summary of key information on tax, immigration, social security, pension and employment legislation in Norway as of 1 January 2023. If you represent an employer considering assigning an employee abroad or if you as an employee have been offered an assignment abroad, the following seeks to provide valuable information.

The booklet is intended to provide an overview for information purposes. It should not be solely relied upon as legislation is subject to amendments and it may be necessary to consider more detailed information than what are provided in this document.

Please contact Deloitte Advokatfirma AS for further information or assistance. Our Global Employer Services (GES) team in Norway is part of a global network of GES specialists within Deloitte, which provide services worldwide within the fields of:

- **International tax**
- **Immigration processing (workpermit procedures)**
- **International social security and pension**
- **Employment and/or assignment contracts and international employment law**
- **Global mobility strategy and transformation**
- **Business traveller analytics and solutions**
- **Global mobility police design**
- **Payroll services for foreign employers**
- **Global mobility technology solutions**
- **Global Reward and equity incentives**
- **Global Employment Tax**

Our 55 GES specialists in Norway and 7 700 globally will always be able to present cost efficient solutions to you.

Pre-assignment procedures

1. Work and resident permit

Before commencing work in another country, it is important to investigate whether it is necessary to acquire an entry visa and/or a work permit. The host country's consulate or embassy in Norway will generally be able to give further instructions on the application and applicable requirements.

2. Registration of a move abroad

If an individual move abroad and has an intention of staying for more than 6 months, the tax authorities need to be notified. If the move is to a country outside the Nordic countries, the individual must register the move with the tax authorities. If the move is within the Nordic countries (Sweden, Iceland, Finland and Denmark including Faroe Islands and Greenland), the move needs to be reported only in the country the individual is moving to. However, some local requirements in regards to deregistration may apply.

3. Social security

Prior to an assignment, it is necessary to evaluate the assignee's social security position during the assignment abroad. In general, the membership in the Norwegian National Insurance Scheme (NIS) ceases from the first day of work abroad. It is possible to apply for a voluntary membership in the NIS if certain criteria are met.

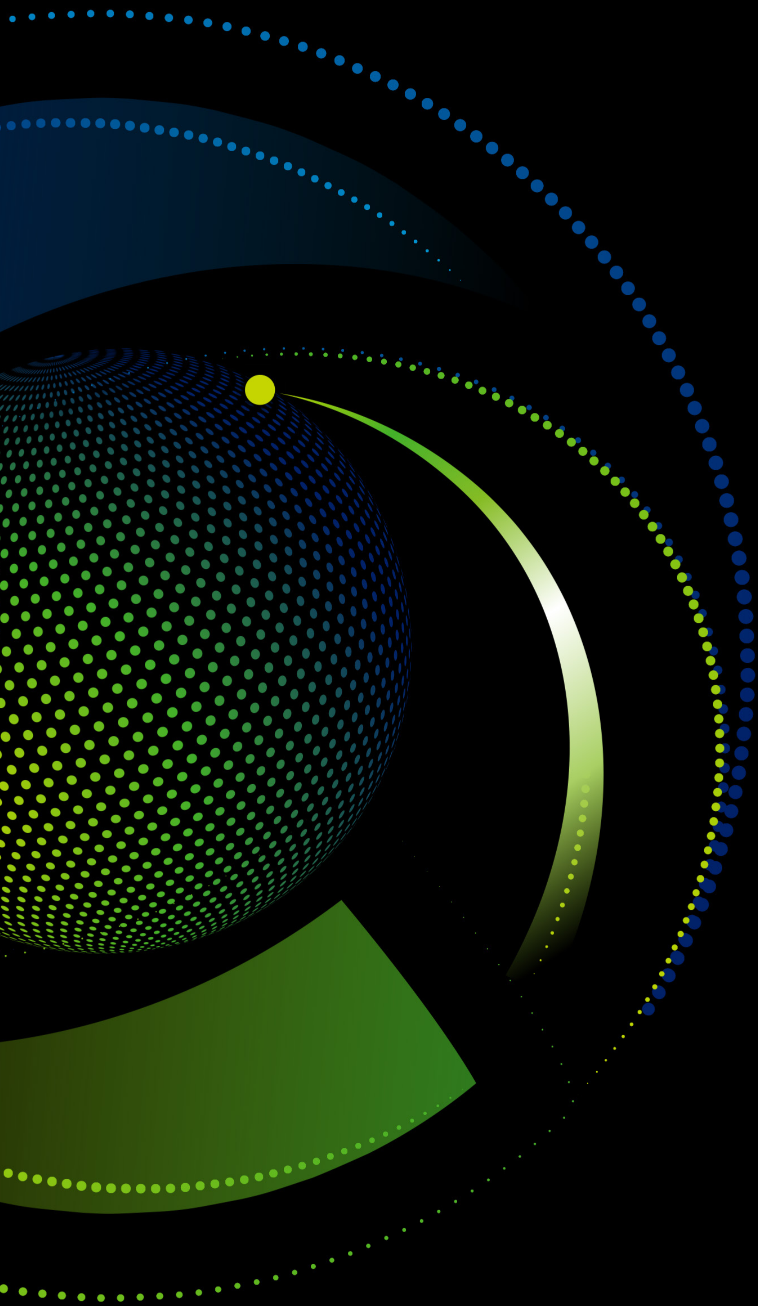
Within the EU/EEA area and for countries with a social security agreement with Norway it may be possible to apply for form A1/ Certificate of Coverage in Norway, which will secure the assignee`s membership in NIS and at the same time exempt the assignee from the working country's social security scheme. For further information, see section 13.

4. Checklist before departure – including but not limited to:

- Ensure the correct policy for assignments abroad are in place.
- Establish a new employment contract or contract addendum for the assignment abroad.
- Investigate whether a visa and/ or work/residence permit will be required for the employee and dependents. Process the necessary applications.
- Non-Norwegian nationals going on an assignment outside of Norway may need to investigate potential consequences of previous issued work and residence permit in Norway.
- Assess the social security position for the employee and his/her dependents. File necessary applications and inform the social security authorities (NAV).
- Ensure sufficient pension plan coverage and health insurance.
- Review tax filing procedures and deadlines in the new location.
- Report the move to the Norwegian authorities.
- Tax implications and planning:
  - Tax implications with respect to the timing of the planned move, both in Norway and in the host location.
  - Tax residency status in Norway and abroad, hereunder how double taxation is avoided.
  - Investments in Norway and tax consequences abroad.
  - Taxation of stock options exercise.
  - Tax consequences of property sale or rental income.

5. Checklist upon arrival

- Ensure work/residence permit has been issued before commencing work.
- Ensure that entry and registration obligations are fulfilled.
- Ensure compliance with tax filing procedures and deadlines.



Existing membership in the Norwegian National Insurance Scheme ceases as a main rule from the first day of work performed abroad.

On assignment

6. Tax residency

As a main rule, individuals on temporary assignments abroad remain tax residents in Norway.

Norwegian tax residents are tax liable to Norway for their worldwide income and wealth. Taxable income includes, but is not limited to, employment income, capital income/gains, income from businesses, annuities and movable and immovable properties.

6.1 Tax emigration according to domestic legislation

Tax residency in Norway ceases the income year when all the following conditions are met:

- Taken permanent residency abroad;
- The stay in Norway does not exceed 61 days during the tax year;
- No place of residence available in Norway for the individual or close relatives (spouse, cohabiting partner, child).

A move from Norway is normally considered as permanent if the intention is to spend at least five years abroad.

When calculating the number of days spent in Norway, both entire calendar days and part of calendar days in Norway should be included. Part of a day in Norway counts as one day in Norway.

A place of residence is considered available when a residence can be used for living purposes throughout the year. A holiday home is typically not considered a place of residence; however, exceptions may apply.

A secondary residence may be accepted as non-available, if it has been rented out for a period of minimum five years prior to the assignment abroad.

Special rules apply for individuals who have been tax resident in Norway for at least ten years prior to moving abroad. The ten-year period does not have to be continuous. For such individuals, tax residency ceases 1 January the year following the third entire tax year when all the above conditions are met. If a person left Norway in June 2021, and sold his/her house in January 2022, the permanent residency will cease in January 2026.

6.2 Tax residency according to tax treaty

An individual who is considered a tax resident in Norway in accordance with domestic legislation may also be considered tax resident in the host country in accordance with host country domestic legislation. Such dual tax residency may lead to double taxation of income/wealth. Norway has entered into tax treaties with multiple countries in order to avoid double taxation. See Appendix C: Double taxation agreements, for a complete list over tax treaties.

When considered resident in both states, reference is made to the current regulation of the applicable tax treaty in order to determine the individual's place of residence. The country of tax treaty residency is entitled to tax the individual's global income/wealth. It is therefore important to determine the tax treaty residency for the individual.

Whether the individual is tax treaty resident in Norway or in another country according to a tax treaty, must be evaluated on an individual basis.

As a main rule, individuals on temporary assignments abroad remain tax residents in Norway

7. Tax liability abroad

Domestic legislation in the host country determine the tax liability abroad. Such legislation may differ from Norwegian tax legislation. In order to determine the applicable reporting obligations, tax level and taxable items, advice should be sought from a tax adviser.

Depending on domestic legislation in the host country, an individual may be considered tax liable to the host country for employment income sourced in the host country (often referred to as limited tax liability).

8. Avoidance of double taxation

When domestic legislation in two countries provides legal basis for taxing the same income in both countries, steps must be taken to avoid double taxation.

The country of tax residency is generally responsible for avoiding double taxation of the same income and wealth. Double taxation can be avoided through an applicable tax treaty or through Norwegian domestic legislation.

8.1 Tax treaty

Tax treaties normally use the tax credit relief method or the exemption with progression method as measures to avoid double taxation for employment income.

- The **tax credit relief** method enables deduction in taxes in the country of tax residency for actual taxes paid in the other country. Tax credit relief is normally limited to the amount of taxes that would be levied on the income in the country of tax residency.
- The **exemption with progression method** enables the taxes in the country of tax residency to be reduced with the amount of taxes levied in the country of tax residency on income sourced in the other country. When using the exemption with progression method there might be a progression effect on other assessed taxes in the country of residency, as the income is included in the basis for taxation.

8.2. Norwegian domestic legislation

Avoidance of double taxation under Norwegian domestic legislation may be possible by the so-called one-year rule. The one- year rule is applicable when the following conditions are met:

- The work period abroad exceeds 12 months (date to date);
- Number of days spent in Norway cannot exceed an average of 6 days per calendar month abroad during the income year, i.e. 72 days per income year.

The one-year rule uses the exemption with progression method for avoidance of double taxation and is, in most cases, more beneficial to use when the tax treaty uses the credit relief method.

9. Tax filing requirements

Every individual is required to disclose their actual circumstances for tax assessment purposes and is solely responsible for ensuring all tax obligations are fulfilled.

The tax obligations are fulfilled when an individual submits a complete and accurate tax return within the set deadline.

9.1 Tax deduction card – reduced rates

If an individual remains on a Norwegian payroll, the employer is continuously obliged to withhold taxes in accordance with the individual's Norwegian tax deduction card. In cases where double taxation is avoided by using either the one-year-rule or a tax treaty with the exemption with progression method, the tax office can issue a tax deduction card with reduced tax rates upon application.

9.2 Tax return obligation home/ host country

All individuals who are tax residents in Norway according to domestic legislation are liable to submit a tax return. The liability applies even where Norway according to a tax treaty is exempt from levying taxes on income/wealth. The liability to submit a tax return further applies to any individual who have had income/wealth sourced in Norway during the tax year.
Tax residents of Norway are as a main rule tax liable to Norway for global income/ wealth, regardless of whether the income/ wealth is earned in Norway or abroad. Global wealth is only taxable to Norway if the taxpayer is tax resident in Norway according to domestic legislation per 31 December in the income year.

If an individual has received a pre-filled tax return, and the tax return is correct and complete, he or she is not required to submit the tax return. If corrections and/ or changes are necessary, the individual must provide accurate details and submit the tax return within the set deadlines. If the individual does not submit a corrected tax return, the tax authorities assumes that the pre-filled information in the tax return is correct, with so-called silent consent.

The deadline for submitting the tax return is 30 April of the following tax year. It is, however, possible to apply for an extension until 31 May.

The individual may also be required to submit a tax return in the host country. However, this does not waive the obligation to submit a Norwegian tax return.

Commuter travels are deductible expenses for the individual and/ or tax free if covered by employer

10. Personal tax deductions, allowances and credits

10.1 Free housing

Free housing in the host country is taxable to Norway as employment income. The benefit may also be taxable according to domestic legislation in the host country. From a Norwegian perspective, the benefit of free housing may be set to certain standardised rates. For 2023, the standardised rates are:

- NOK 111 477 per year (NOK 9 290 per month) for a one or two room accommodation.
- NOK 167 216 per year (NOK 13 935 per month) for an accommodation with three or more rooms.
- If the accommodation is occupied by only one individual, the benefit is set to NOK 111 477 per year (NOK 9 290 per month), regardless of size.

If the standardised rates are not favourable compared to the actual rental cost, one can use the actual rent cost instead. If the employer owns the apartment/house, the benefit of free housing shall be stipulated by the rental value of corresponding housing in the same area. If the employer rents the apartment/house, the rental value equals the actual costs. The taxable benefit is then set to 90% of the actual cost in both cases. When valuing the benefit, one must also include the value of any free electricity, heating etc. provided.

If the individual is considered a commuter (see item 10.4), the benefit of free housing abroad will not be taxable to Norway. Note that the benefit of free housing might be taxable in the host country even if it is not taxable in Norway.

10.2 Business travel

Employer's coverage of travel expenses, which is not merely of the employer's interest, is normally considered as taxable income. Business travels are merely in the employer's interest and are not taxable if the coverage does not exceed the actual costs. This applies regardless if the coverage is made directly (reimbursement against original vouchers) or through an expense allowance provided by the employer.

10.3 Commuter travel (home visits)

If the individual is considered as a commuter (see 10.4 below), travelling between a residence in Norway and a residence abroad is considered as a commuter travel. Commuter travels are deductible expenses for the individual and/ or tax free if covered by the employer.

10.4 Commuter status

Individuals who have a residence in Norway and a residence abroad are under certain conditions entitled to deductions for costs incurred when working away from home, such as housing and home travel expenses. Employer's coverage of such expenses is not taxable, given that the expenses would have been deductible for the individual (for a more detailed description of the actual deductions, see 10.5 below). To qualify as a commuter, the individual must meet all the following conditions:

- Be considered as a Norwegian tax resident according to Norwegian domestic legislation;
- Be taxable to Norway on income related to the assignment abroad;
- Have an independent apartment/house available in Norway;
- Have an apartment/house available abroad, which is considered as a commuting residence compared to the residence in Norway.

An independent residence is a house or an apartment of at least 30 square meters, with an additional 20 square meters requirement for each additional person living in the same house/apartment. The residence must have indoor plumbing and the employee must have unlimited access to the home for at least 12 months.

For the residence abroad to be considered a commuting residence, a certain minimum amount of home travels is required:

- Assignments in Sweden, Denmark and Finland: 8 home travels
- Assignment in Europe: 4 home travels
- Assignment outside Europe: 2 home travels

The requirement of home travels does not apply where the individual's family continues to live in Norway. If this is the case, the individual is considered a family commuter.

10.5 Commuter deductions

If an individual has expenses covered by the employer, the following deductions are applicable:

- Travel in connection with home visits, calculated at a rate per kilometre. The number of kilometres is stipulated to the shortest travelling distance by road between the home in Norway and the home abroad. Travel deduction is limited to maximum NOK 97 000.
- Alternatively, if more beneficial, an individual can claim deduction for documented expenses for flight tickets.
- Actual accommodation costs.
- Expenses for board with standard per diem (per day) rates.

If the employer covers some of the costs the individual can only claim deduction for the exceeding costs.

Employer's coverage of such expenses is not taxable, given that the expenses would have been deductible for the individual. Possible surplus from allowances for commuting expenses received from employer are taxable as employment income.

The deduction for board and lodging is only applicable for 24 months, calculated from the time the deduction is first granted. Deduction for travel expenses is not limited to a period of 24 months. However, the 24-month rule does not apply in cases where the employer covers board and lodging expenses, i.e., employer's coverage is tax-free for unlimited time.

10.6 Itemized deductions

The following sections are a brief introduction to possible deductions for individuals working abroad.

Deduction for childcare expenses

Childcare expenses for children aged 11 years and younger at the end of the income year is deductible, within certain limits. The maximum deduction is NOK 25 000 for one child and increases by NOK 15 000 for each additional child. Married or cohabiting parents can determine the distribution of the deduction between them.

Interest deductions

A Norwegian tax resident is entitled to a deduction for interests on debt.

Seafarers deduction

Seafarers are, on certain conditions, entitled to a special deduction of 30% of employment income. The maximum deduction is set at NOK 83 000.
The deduction can be claimed by individuals who mainly perform on-board work on certain vessels in service for a total of at least 130 days during the income year. The 130 days condition does not apply if the individual is subject to a collective bargaining agreement, which on average assumes 130 days on-board work per income year. Thus, if the days on-board one year are less than 130 days due to the rotation schedule, the conditions for the seafarers' deduction may still be fulfilled. The latter rule will however only be applicable if the lack of 130 days on board is due to the rotation schedule and not due to the duration of the employment relationship.

11. Stock option and bonuses partially sourced abroad

Stock options and bonuses granted in connection with employment are benefits and taxable as employment income.

Stock options and bonuses partially sourced abroad and in Norway might be taxable to both countries and a determination of the tax liability in each country is normally required.

Bonus payments and stock option rights taxable to Norway may need to be reported to Norwegian tax authorities.

The determination of whether a stock option or bonus payment is subject to Norwegian National insurance contributions may differ from the determination of whether the payment is subject to income tax.

12. Exit taxation according to Norwegian legislation

The exit taxation includes gains on shares, parts of company with liability, primary capital certificates in Norwegian companies and in similar foreign companies, subscription rights, options and other financial instruments where the underlying object is an asset mentioned above. For simplification, we will in the following use the term "share".

Norway has also established exit taxation on business assets/equipment removed from Norwegian tax jurisdiction. These rules are only applicable if you are in business, so we limit the information only to inform that such rules exist.

Gains on shares owned by an individual at the time of emigration from Norway/tax treaty residency abroad are taxable at the last day before the emigration/tax treaty residency abroad is final. Transfer of shares to a spouse who is not a tax resident in Norway, will also give rise to exit taxation. The same applies to shares transferred to individuals with whom the taxpayer is related or consanguineous in the ascending or descending line or in the collateral line as close as an uncle or aunt, when they are resident abroad.

Losses on shares are deductible by emigration to another EU/EEA country to the same extent a gain is taxable in accordance with the exit taxation rules. The loss is calculated at the time of emigration/ tax treaty residency abroad, but the settlement is postponed until the share is actually realized.

A total gain of all taxable gains reduced with deductible losses that do not exceed NOK 500 000 is not included in the exit taxation regime. However, if the gain exceeds this amount, the whole gain is subject to taxation.

Individuals can be granted a postponement on settlement of assessed exit tax if sufficient security for the tax is given. If moving to another EU/EEA country postponement is given without security if Norway can obtain information about the taxpayer's income and wealth according to agreement with the other country and may claim assistance from foreign tax collectors regarding collection. The postponed settlement is carried forward by exemption of assessed tax from the settlement of taxes for the emigration year. Postponement of the settlement is excluded by transfer of the shares by gift to a person who is not tax resident in Norway and/or by liquidation of a partnership.

The exit tax is reduced or annulled if the individual realises the shares at a lower value than the value on the time of emigration. In such case, the taxpayer may claim the gains calculated of the real realisation value. Realisation value cannot amount to a lower value than the acquisition cost. Dividends that have not been taxed or have been taxed at a low rate are added to the realisation value. The choice of realisation value is not available by loss or by transfer of gifts.

If the gain is taxable to another country, tax credit relief may be granted.

The exit taxation is reversed if the individual returns to Norway to live or is deemed as having his/her habitual abode in Norway in accordance with the tax treaty .

The exit taxation is reversed if the individual returns to Norway to live or is deemed as having his/her habitual abode in Norway in accordance with the tax treaty

13. Social security and the Norwegian National Insurance Scheme (NIS)

Residents in Norway and employees performing work in Norway are as a main rule compulsory members of the Norwegian National Insurance Scheme.

Compulsory membership in the NIS ceases as a main rule from the first day of work performed abroad. It is possible to remain as member of the NIS during work abroad either under the EU/EEA legislation, one of the social security agreements that Norway has entered, or under Norwegian domestic legislation.

13.1 The EU/EEA agreement

Norway is part of the EEA Agreement and is thereby subject to the EU/EEA Regulations on social security. In addition, Norway has entered into several bilateral social security agreements with other countries such as the US, Australia, UK, Chile and Canada, see Appendix E: Social security agreements. These agreements may extend or limit the employee's right to remain covered in the NIS during an assignment.

According to the EU/EEA Regulation an individual shall be subject to only one of the EU/EEA countries' social security legislation, in general the legislation of the working country. Exemptions, which allows the individual to remain as member of the NIS during work abroad, may be granted for individuals on assignment with repatriation rights. Such exemption must be documented through form A1, which is issued by the NIS authorities. An exemption may be granted for a limited period up to a maximum of five years.

If an individual residing in Norway continuously performs work in two or more EU/EEA countries, where at least 25% of the total workload is performed in Norway,

the individual shall be covered in the NIS. An exemption from the working country's social security scheme documented on form A1, implies that social security contributions, both the employee's part and the employer's part, shall be paid to Norway only.

13.2 Social security agreements

Generally, social security agreements state that individuals are subject to the social security legislation of the country in which the work is performed. Being a member of the working country's social security scheme implies among other things, that social security contributions are due according to that country's social security legislation. Employees on assignment from Norway may however often be eligible for a continuous coverage in the NIS and correspondingly exempt from coverage in the host country's social security scheme and appurtenant social security contributions. Such exemption must be documented through a Certificate of Coverage (CoC) issued by the Norwegian National Insurance Authorities (NAV) upon application. Social security contributions, the employee's part and the employer's part will then be due in Norway in accordance with Norwegian laws and regulations.

13.3 NIS membership under domestic legislation

Continued compulsory NIS membership

Even if there is no social security agreement in place, cf. section 13.2, a Norwegian resident may continue his/her compulsory NIS membership if the salary is paid from a Norwegian employer and the employer is obliged to pay the employer's contribution during the working period abroad. Such continued membership is only applicable when the working period abroad is less than 12 months.

Voluntary NIS membership

It is possible to apply for a voluntary NIS membership covering the working period abroad. A voluntary membership may cover both the NIS health and/or pension part of the scheme.

A voluntary membership may be granted, given that certain criteria are met. The applicant must have been a NIS member for at least three out of the last five entire calendar years before applying, and furthermore be strongly connected to Norway during the assignment period. In addition, there is a standard requirement of reasonableness for granting such membership, which is individually determined. An employee assigned to work abroad from a Norwegian employer is normally granted a voluntary membership if the said criteria are met.

The contribution rates for voluntary membership vary and depend on the employer's obligation to pay employer's contribution in Norway, as well as whether the employee is liable for income taxes in Norway and the extent of the NIS membership coverage. The rates vary between 2.8% and 42.2%. It is therefore important to establish the applicable rate case by case.

For work performed outside EU/EEA, it is possible to apply for a voluntary NIS membership covering the working period abroad

If the individual remains a member of the NIS during the working period abroad, the individual may continue the membership in the Norwegian employer's occupational pension plan for an unlimited period of time

14. Mandatory occupational pension plan

An individual may in general participate in the Norwegian employer's occupational pension plan during an assignment if certain criteria are met. If the individual remains a member of the NIS during the working period abroad, the individual may continue to be a member of the Norwegian employer's occupational pension plan for an unlimited period provided that the employment relationship is maintained.

Even if the employee discontinues the NIS membership during the working period abroad, a continued membership in the Norwegian employer's occupational pension plan may be allowed for a limited period up to ten years if assigned to work within the group.

It is recommended to investigate case by case how an employer`s contributions to a Norwegian occupational pension plan are treated for taxation purposes in the relevant host country. It may be that it is more cost efficient to enter into a foreign plan from a tax perspective. It may also be compulsory to participate in the host company`s pension plan, all depending on the host country`s domestic legislation.

15. Employment law

Individuals working in Norway as employees must be offered a written employment contract. An employment contract must, as a minimum, state some basic elements of the employment relation.

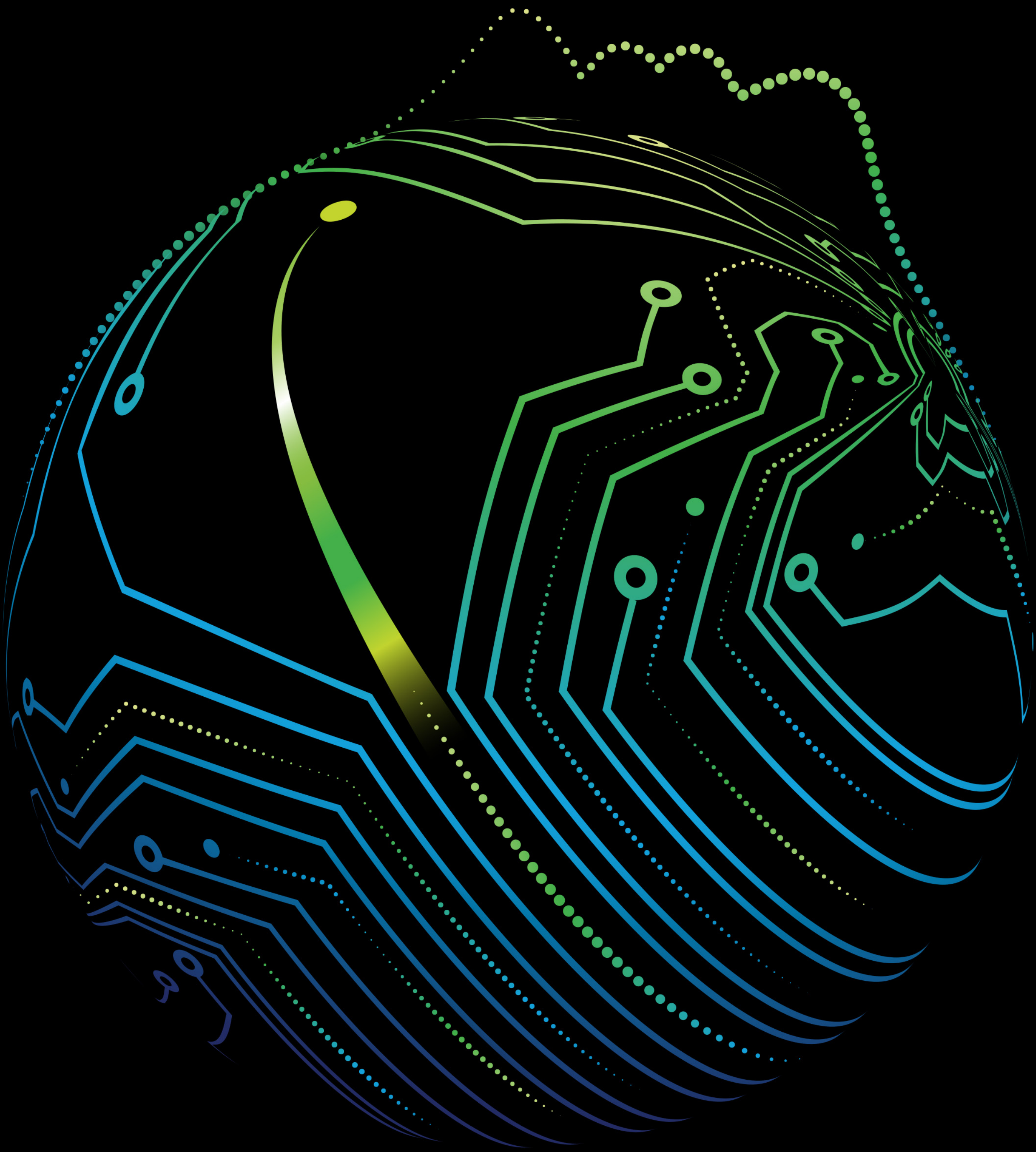
Post-assignment procedures

16. Checklist assignment end

- De-registration with applicable authority in host country, for instance tax and social security
- Settle tax in host country
- Notify the NIS authority of repatriation
- Register with tax authorities, apply for tax card, if necessary
- Apply for exemption for import of used household goods and other items imported in connection with moving to Norway.

As a main rule, individuals on temporary assignments abroad remain tax residents in Norway.

Appendices



Appendix A: 2023 Rates

An overview of income tax and social security rates

National insurance contribution		
Employment income		7.9 %
Pension income		5.1 %
Lower limit for paying national insurance contribution		NOK 69 650
Step tax		
Step 1 - Amounts exceeding	NOK 198 350	1.70%
Step 2 - Amounts exceeding	NOK 279 150	4.00%
Step 3 - Amounts exceeding	NOK 642 950	13.50%
Step 4 - Amounts exceeding	NOK 926 800	16.50%
Step 5 - Amounts exceeding	NOK 1 500 000	17.50%
Maximum marginal tax rates		
Ordinary income		22%
Employment income		47.4 %
Dividends		37.84 %
Marginal rate on employment income - (Tax and National Insurance contribution)		47.4 %
Wealth tax		
Municipality / State	0-1 700 000	0%
Municipality / State	1 700 000-20 000 000	1.00%
Municipality / State	20 000 000 <	1.10%
PAYE (Pay As You Earn) for foreign workers		
Tax rate excl. social security contribution		17.1%
Income limit		NOK 642 950

Appendix B: 2023 Simplified Personal Tax Calculation

Example of typical tax computations (in NOK)

	NOK	NOK
Salary	450 000	950 000
Company car	50 000	50 000
Personal income	**500 000**	**1 000 000**
Capital gains	10 000	20 000
Minimum deduction	-104 450	-104 450
Travelling cost to and from work (less 14 000)	-4 000	-4 000
Interest expenses on mortgage and loss	-10 000	-20 000
Ordinary income (net income)	**391 550**	**891 550**
Personal allowance	-79 600	-79 600
Income tax	68 629	178 629
Step tax	10 208	66 323
Social security	39 500	79 000
Total tax and social security	**118 337**	**323 952**
Net cash income	331 663	626 048

Appendix C: Double Taxation Agreements

General conventions for the avoidance of double taxation between Norway and other states
Updated per: November 2022 Source: Norwegian Ministry of Finance

Code of symbols:
Status 0: Treaties terminated
Status 1: Treaties in force
Status 2: Treaties which are signed, but not yet ratified/in force
Status 3: Ongoing negotiations for a treaty/renegotiations, (full or partial) of an existing treaty

T/I
T = Tax Treaty
I = Information Exchange Agreement

Country	Signed	Status	In force
Albania	10/14/1998	1	8/13/1999
Argentina	10/8/1997	1	11/30/2001
Azerbaijan	4/24/1996	1	9/20/1996
Australia	5/6/1982	0 c)	10/19/1983
New treaty	8/8/2006	1	9/12/2007
Austria	11/28/1995	1	12/1/1996
Bangladesh	9/15/2004	1	12/22/2005
Barbados	11/15/1990	1	7/30/1991
Belgium	4/14/1988	0	10/4/1991
New treaty	4/23/2014	1	4/26/2018
Benin	5/29/1979	1	6/24/1982
Bonaire	11/13/1989	1	12/17/1990
Bosnia Hercegovina		1 a)	
Brazil	8/21/1980	1	11/26/1981
New treaty		3	
Bulgaria	3/1/1988	0	4/1/1989
New treaty	7/22/2014	1	7/30/2015
Canada	7/12/2002	1	12/19/2002
Chile	10/26/2001	1	7/22/2003
China	2/25/1986	1 e)	12/21/1986
New treaty		3	
Croatia		1 a)	
Curacao	11/13/1989	1	12/17/1990
Cyprus	5/18/1955	0 d)	5/11/1955
New treaty	2/24/2014	1	7/8/2014

Country	Signed	Status	In force
Czech Republic	10/19/2004	1	9/9/2005
Denmark: Nordic countries			
Egypt	10/20/1964	1	7/30/1965
New treaty		3	
Estonia	5/14/1993	1	12/30/1993
Faroe Islands: Nordic countries			
Finland: Nordic countries			
France (included protocol 1984)	12/19/1980	1	9/10/1981
New treaty		3	
Gambia	4/27/1994	1	3/20/1997
Georgia	11/10/2011	1	23.07.2012
Germany (German text)	10/4/1991	1	10/7/1993
Ghana		3	
Greece	4/27/1988	1 c)	9/16/1991
Greenland (Norwegian text only)	8/4/2005	1	12/21/2005
Hong Kong		3	
Hungary	10/21/1980	1 c)	9/20/1981
Iceland: Nordic countries			
India	12/31/1986	0 c)	7/2/1987
New treaty	2/2/2011	1	12/20/2011
Indonesia	7/19/1988	1	5/16/1990
Iran		3	
Ireland		0	11/28/2001
New treaty	11/22/2000	1	
Israel	11/2/1966	1	1/11/1968
New treaty		3	
Italy	6/17/1985	1	5/25/1987
New treaty		3	
Ivory Coast (French)	2/15/1978	1	1/25/1980
Jamaica	9/30/1991	1	10/1/1992
Japan	3/4/1992	1	11/16/1992
Kazakhstan	4/3/2001	1	1/24/2006
Kenya	12/13/1972	1	9/10/1973
Kuwait		3	
Latvia	7/19/1993	1	12/30/1993
Liechtenstein		3	

Country	Signed	Status	In force
Lithuania	4/27/1993	1	12/30/1993
Luxembourg (French)	5/6/1983	1 c)	1/27/1985
Macedonia	4/19/2011	1	11/1/2011
Malawi	5/18/1955	0 d)	12/16/1963
New treaty	12/8/2009	1	12/10/2012
Malaysia	12/23/1970	1	9/9/1971
New treaty		3	
Malta	6/2/1975	0	7/22/1977
New treaty	3/30/2012	1	2/14/2013
Mexico (Spanish)	3/23/1995	1	1/23/1996
Montenegro		1 a)	
Morocco (French)	5/5/1972	1	12/18/1975
Nepal	5/13/1996	1	6/19/1997
Netherlands	1/12/1990	1 c)	12/31/1990
New Zealand	4/20/1982	1 c)	3/31/1983
New treaty		3	
Nordic countries (Norwegian)	9/23/1996	1	5/11/1997
Pakistan	10/7/1986	1	2/18/1987
Philiippines	7/9/1987	1	10/23/1997
Poland	5/24/1977	0 c)	10/30/1979
New treaty	9/9/2009	1	5/25/2010
Portugal	6/24/1970	0	10/1/1971
New treaty	3/10/2011	1	6/15/2012
Qatar	6/29/2009	1	12/30/2009
Romania	11/14/1980	0 c)	9/27/1981
New treaty	4/27/2015	1	4/1/2016
Russian Federation	3/26/1996	1	12/20/2002
Saba	11/13/1989	1	12/17/1990
Senegal (French)	7/4/1994	1	2/28/1997
Serbia		0 a)	18.12.2015
New treaty	6/17/2015	1	
Sierra Leone	5/18/1955	1 d)	5/18/1955
Singapore	12/19/1997	1	4/20/1998
New treaty		3	
St. Eustatius	11/13/1989	1	12/17/1990

Country	Signed	Status	In force
St. Maarten	11/13/1989	1	12/17/1990
Slovak Republic	6/27/1979	1 b) c)	12/28/1979
New treaty		3	
Slovenia		0 a)	12/10/2009
New treaty	2/18/2008	1	
South Africa	2/12/1996	1	9/12/1996
South Korea	10/5/1982	1	3/1/1984
New treaty		3	
Spain	10/6/1999	1	12/18/2000
New treaty		3	
Sri Lanka	12/4/1986	1	3/8/1988
Sweden: Nordic countries			
Switzerland	9/7/1987	1	5/2/1989
Tanzania	4/28/1976	1 c)	8/4/1978
Thailand	7/30/2003	1	12/29/2003
New treaty		3	
Trinidad and Tobago	10/29/1969	1	8/7/1970
Tunisia (French)	5/31/1978	1	12/28/1979
Turkey	12/16/1971	0	1/30/1976
New treaty	1/15/2010	1	6/15/2011
Uganda	9/7/1999	1	5/16/2001
Ukraine	3/7/1996	1	9/18/1996
United Kingdom	10/12/2000	0	12/21/2000
New treaty	3/14/2013	1	12/17/2013
USA	12/3/1971	1	11/19/1972
New treaty		3	
Exchange of Information	4/15/2013	1	1/27/2014
Venezuela	10/29/1997	1	10/8/1998
Vietnam	6/1/1995	1	4/14/1996
Zambia	7/14/1971	0	3/22/1973
New treaty	12/17/2015	1	8/9/2017
Zimbabwe	3/9/1989	1	8/28/1991

Source: Norwegian Ministry of Finance

a) The tax treaty between Norway and Yugoslavia of 1 September 1983 is temporarily suspended. By the exchange of notes the treaty has been given effect for Croatia as from 6 March 1996. By the exchange of notes 6 March 1997, the treaty was given effect for Slovenia as from the date of independence of the Republic of Slovenia (until January 1, 2009). By the exchange of notes 20 August 2008, the treaty has been given effect for Bosnia Herzegovina as from the fiscal year 2009. By the exchange of notes 29 May 2003, the treaty has been given effect for the State Union of Serbia and Montenegro as from the date of the exchange of notes. By the exchange of notes 31 October 2011 it has been clarified that the treaty also shall apply to the Republic of Montenegro as from the date of Montenegros independence on 3 June 2006.

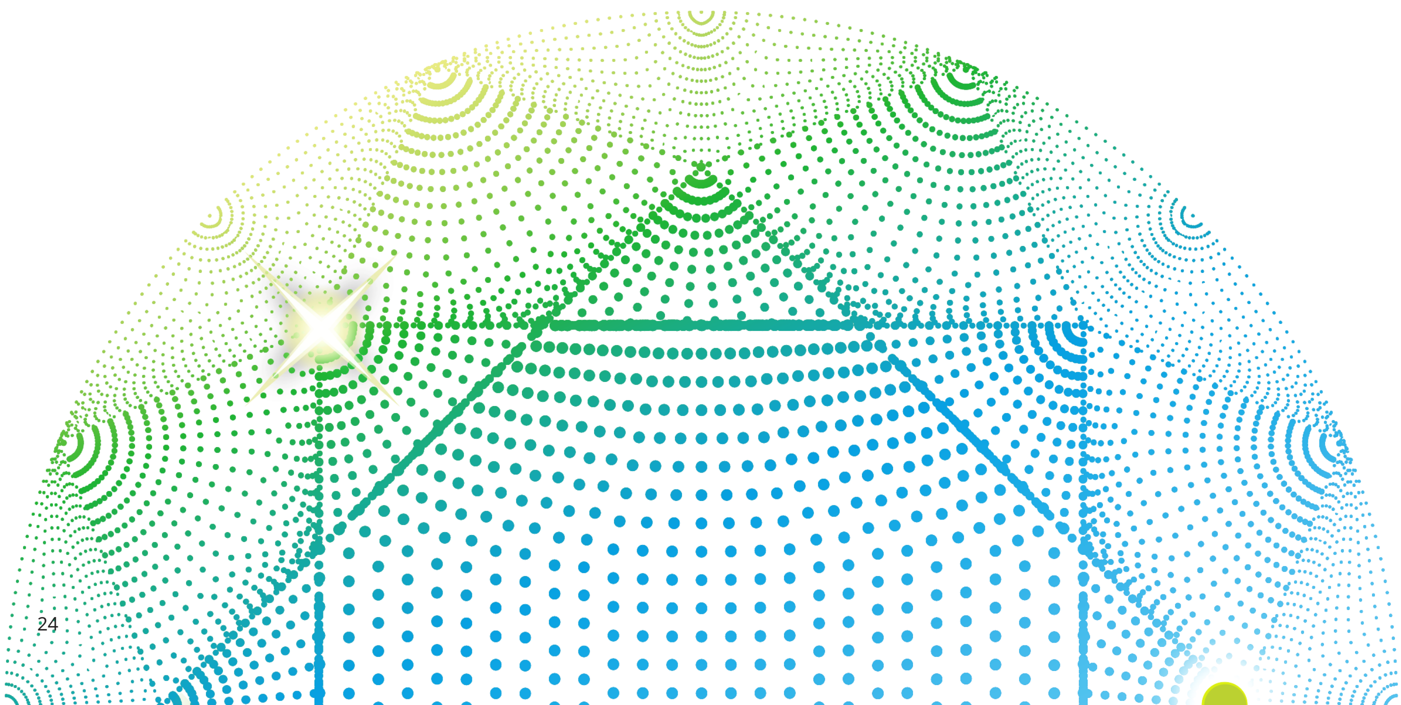
b) The tax treaty between Norway and Czechoslovakia of 27 June 1979 will temporarily apply for the Czech and the Slovak Republic.

c) The protocols of these treaties provide an option for Norway, by means of the exchange of diplomatic notes, to replace the exemption- method with the credit-method as the general method for the avoidance of double taxation. In 1998 diplomatic notes were sent to Australia, Greece, Hungary, India, Luxembourg, the Netherlands, New Zealand, Poland, Romania, the Slovak Republic and Tanzania.

The amendments entered into force as follows: Australia - 6 September 1998 with effect as of 1 January 1999, Benin - not confirmed, the Czech Republic - 31 October 1998 with effetc as of 1 January 2000, Greece - 6 June 1998 with effect as of 1 January 1999, Hungary - 26 August 1999 with
effect as of 1 January 1999, India - 25 July 1999 with effect as of 1 January 2000, Luxembourg - 25 December 1998 with effect as of 1 January 1999 for taxes on income and 1 January 2000 for taxes on capital, the Netherlands - 8 August 1998 with effect as of 1 January 1999, New Zealand - 16 July 1998 with effect as of 1 January 1999, Poland - 27 June 1998 with effect as of 1 January 1999 and Tanzania - 4 May 1998 with effect as of January 1999.

d) The tax treaty between Norway and the United Kingdom signed 2 May 1951 was by the exchange of diplomatic notes 18 May 1955 extended as
to include several British colonies which later became independent states. Today the treaty is only applicable between Norway and Sierra

e) The treaty between Norway and China does not apply for Hong Kong and Macau.



Appendix D: Tax Treaties with special Offshore Articles

Tax Treaties entered into by Norway - that contains special articles for offshore activites

Australia	Greenland	Philippines
Austria	Iceland (NTT)	Poland
Azerbaijan	India	Qatar
Barbados	Indonesia	Romania
Belgium	Ireland	Russia (protocol)
Benin	Italy (protocol)	Serbia
Canada	Jamaica	Singapore
China P.R.	Japan	Slovenia
Cyprus	Kazakhstan	South Africa
Czech Republic	Latvia	Spain
Denmark (NTT)	Lithuania	Sweden (NTT)
Estonia	Luxembourg	Thailand
Faeroe Islands (NTT)	Mexico	Ukrania
Finland (NTT)	Netherlands	United Kingdom
France	Netherlands Antilles	United States
Germany	New Zealand	Venezuela
Greece	Pakistan	Vietnam

This list is not exhaustive and we recommend that each case is evaluated separately in order to determine the impact of the applicable Tax Treaty.

NTT = Nordic Tax Treaty

Updated per: Janury 2019
Source: Norwegian Tax Authorities

Appendix E: Social Security Agreements

A Certificate of coverage or an A1 issued by NAV (the Norwegian National Insurance Authorities) will ensure the continuation in the following part of the Norwegian National Insurance Scheme.

Source: Norwegian National Insurance Authorities

Country	Pension coverage	Health coverage	EU/EEA Regulation[1]	Assignment period[2]	Child benefit[4]
Austria	x	x	x	2 years[3]	x
Australia	x	x		3 years	x
Belgium	x	x	x	2 years[3]	x
Bosnia & Herzegovina	x	x		1 year	x
Bulgaria	x	x	x	2 years[3]	x
Canada	x	x		5 years	
Chile	x	x		5 years	
Croatia	x	x	x	2 years[3]	x
Cyprus	x	x	x	2 years[3]	x
Czech Republic	x	x	x	2 years[3]	x
Denmark	x	x	x	2 years[3]	x
Estonia	x	x	x	2 years[3]	x
Faeroe Islands	x	x		2 years	x
Finland	x	x	x	2 years[3]	x
France	x	x	x	2 years[3]	x
Germany	x	x	x	2 years[3]	x
Greenland	x	x		2 years[3]	x
Greece	x	x	x	2 years[3]	x
Hungary	x	x	x	2 years[3]	x
Iceland	x	x	x	2 years[3]	x
India	x	x		2 years[3]	x
Ireland	x	x	x	2 years[3]	x
Israel	x	x		5 years	x
Italy	x	x	x	2 years[3]	x

Country	Pension coverage	Health coverage	EU/EEA Regulation[1]	Assignment period[2]	Child benefit[4]
Latvia	x	x	x	2 years[3]	x
Liechtenstein	x	x	x	2 years[3]	x
Lithuania	x	x	x	2 years[3]	x
Luxembourg	x	x	x	2 years[3]	x
Malta	x	x	x	2 years[3]	x
Montenegro	x	x		1 year	x
The Netherlands	x	x	x	2 years[3]	x
Poland	x	x	x	2 years[3]	x
Portugal	x	x	x	2 years[3]	x
Quebec	x	x		3 years	
Romania	x	x	x	2 years[3]	x
Serbia	x	x		1 year	x
Slovakia	x	x	x	2 years[3]	x
Slovenia	x	x	x	2 years[3]	x
Spain	x	x	x	2 years[3]	x
Sweden	x	x	x	2 years[3]	x
Switzerland	x	x	x	2 years[3]	x
Turkey	x	x		1 year	x
United Kingdom	x	x	(x)[5]	2 years[3]	x
United States	x	x		5 years	

1. Norway has bilateral agreements with some EU/EEA countries. These are not terminated. They may expand the scope, geographic area, persons covered etc. compared to the EU Regulation 883/2004.
2. The number of years indicates the period an employee, under certain conditions, shall remain insured under the home country scheme, and therefore be exempted from host country insurance scheme. The assignment period may be extended beyond the said time period.
3. Extension possible
4. Indicates that the social security agreement includes provisions that regulates child benefit while posted abroad.
5. Social security position established prior to end of transition period for Brexit per 31.12.2020 may be continued under EU/EEA Regulation 883/2004 until change of work or living situation.