

MUTUAL AGREEMENT

NORWEGIAN SECONDED NATIONAL EXPERTS WORKING IN BELGIUM

Under Article 24 no 3 in the tax treaty between Belgium and Norway the competent authorities of Belgium and Norway have agreed as follows:

The European Protocol on Privileges and Immunities does not apply to Norwegian seconded national experts working within the EU/EEA,

The wages of Norwegian seconded national experts that continue to be paid by the Norwegian government, are liable to tax in Norway under Article 18 (Government Service) in the tax treaty between Norway and Belgium,

The wages of Norwegian seconded national experts will be exempt from tax in Belgium based on article 18 of the tax treaty between Norway and Belgium,

If a Norwegian seconded national expert should receive employment income that Norwegian tax authorities decide should be considered as an income in the sense of article 14 (Employment Income) in the treaty, Belgium will follow and apply the rules of article 14 on that income. The Norwegian tax authorities shall spontaneously exchange such information with the Belgian authorities under Article 25 (Exchange of Information) in the treaty,



Norwegian seconded national experts will normally be regarded as resident for tax purposes in Norway under Norwegian domestic law while working in Belgium. As such they are liable to tax in Norway on their worldwide income,

If Norwegian seconded national experts are registered in the Belgian national register, they will, in principle, be regarded as resident for tax purposes in Belgium under Belgian domestic law. As such they are liable to tax in Belgium on their worldwide income,


When a Norwegian seconded national expert is resident in both Belgium and Norway under domestic law, the treaty residence must be decided in accordance with Article 4 no 2 (Resident) in the tax treaty.

21 March 2019,

For the competent authority of Belgium


.....


For the competent authority of Norway


.....
