

# Norway Terminates Tax Treaty with Jamaica

4 July 2023

Report from IBFD Tax Treaties Unit

According to a recent update, published by the Norwegian Ministry of Finance, Norway terminated the [Jamaica - Norway Income Tax Treaty \(1991\)](#), as amended by the 2012 protocol, by way of a Royal Decree of 9 June 2023. Norway has notified the Jamaican authorities of the decision to terminate the treaty through diplomatic notes.

According to [article 31](#) of the treaty, either contracting state may terminate the treaty by giving notice of termination on or before 30 June of any calendar beginning after the expiration of a period of five years from the date of its entry into force. In such event, the treaty shall cease to have effect on or after the first January in the calendar year next following that in which the notice is given.

The termination will take effect for withholding and other taxes from 1 January 2024.

The update released by the Norwegian Ministry of Finance can be found [here](#) (in Norwegian).