

# Norway Terminates Tax Treaty with Barbados

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Report from IBFD Tax Treaties Unit

According to a recent update, published by the Norwegian Ministry of Finance, Norway terminated the [Barbados - Norway Income and Capital Tax Treaty \(1990\)](#), as amended by the 2011 protocol, by way of a Royal Decree of 9 June 2023. Norway has notified the Barbados authorities of the decision to terminate the treaty through diplomatic notes.

According to [article 32](#) of the treaty, either contracting state may terminate the treaty by giving notice of termination on or before 30 June of any calendar year 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).