

Norway Terminates Tax Treaty with Curaçao

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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 [former Netherlands Antilles - Norway Income and Capital Tax Treaty \(1989\)](#), as amended by the 2009 protocol, in relations between Curaçao and Norway, by way of a Royal Decree of 9 June 2023. Norway has notified the Curaçao 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 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).

Note: As from 10 October 2010, Curaçao, St. Maarten and the Netherlands, insofar as it concerns Bonaire, St. Eustatius and Saba (the BES Islands), are the legal successors of the Netherlands Antilles. Curaçao and St. Maarten have become autonomous territories. The BES Islands have the status of a special municipality of the Netherlands.