

Norway Terminates Tax Treaty with Sierra Leone

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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 [Norway - Sierra Leone Income Tax Treaty \(1955\)](#) by way of a Royal Decree of 9 June 2023. Norway has notified the authorities of Sierra Leone of the decision to terminate the treaty through diplomatic notes.

According to [article 22](#) of the treaty, either contracting state may terminate the treaty by giving notice of termination on or before 30 June of any calendar year.

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).