

ANNEX XII

REFERRED TO IN ARTICLE 5.5

RESERVATIONS BY THE KINGDOM OF NORWAY

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RESERVATIONS BY THE KINGDOM OF NORWAY

NORWAY

Sector:	All sectors.
Sub-sector:	-
Legal source or authority of the measure:	
Succinct description of the measure:	Norway reserves the right to impose, collect or enforce existing taxes on income and capital. The same applies to any identical or substantially similar taxes and to the imposition of defensive measures against harmful tax practices, in so far as such measures do not contravene any tax treaty which is in force between Ukraine and Norway.
Purpose or motivation of the measure:	

NORWAY

Sector:	All sectors.
Sub-sector:	
Legal source or authority of the measure:	Not applicable.
Succinct description of the measure:	Collective copyright and neighbouring rights' laws and measures: inter alia management systems, royalties, levies, grants and funds.
Purpose or motivation of the measure	To preserve and promote linguistic and cultural diversity in Norway.