



**DET KONGELIGE
FINANSDEPARTEMENT**

*Royal Ministry of Finance
The Minister of Finance*

Mr Michael O' Leary
Chief Executive
Ryanair.com
Dublin Airport
County Dublin
Ireland

Your ref

Our ref
13/1930 SL POG/KR

Date
25.04.2013

Ryanair staff resident in Norway

I refer to your letter of 17th April 2013.

According to Article 15, paragraph 4 in the Norway- Ireland Double Taxation Treaty, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of Ireland may be taxed in Ireland. Nobody disputes Ireland's right to tax income in these circumstances in accordance with Irish law and the treaty. That, however, is not the full legal picture.

Where such an employee is a resident of Norway, Article 24 (Elimination of double taxation) states in paragraph 2:

“where a resident of Norway derives income or owns elements of capital which, in accordance with the provisions of this Convention, may be taxed in Ireland, Norway shall allow:

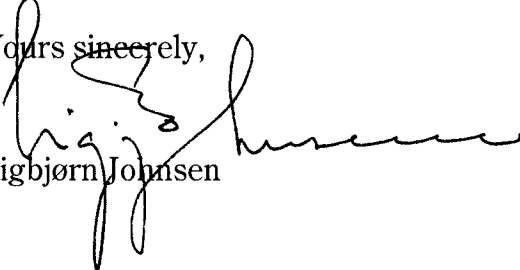
a.

as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Ireland on that income;”.

In other words, under such provisions, Norway as the residence state can always tax Norwegian residents, but will give a deduction in the Norwegian tax for any tax paid in the residence state of the employer.

I am confident that this may be confirmed by the Revenue Commissioners being the

Competent Authority of Ireland under our tax treaty.

Yours sincerely,

Sigbjørn Johnsen