



Skatteetaten

The Tax Settlement 2008

Useful information for personal taxpayers.



Money due?

The amount will be transferred to the bank account number specified in your tax return. If the Tax Administration does not have your account number, a payment order will be sent to your registered address in the Population Register.

The tax settlement will be sent to your address in the Population Register. It will also be available at skatteetaten.no.

Tax settlement in June

Most wage earners and pensioners with uncomplicated tax returns will receive their tax settlement on 24 June. Please note, however, that some taxpayers with uncomplicated tax returns will not receive their tax settlement until October.

If you have paid too little tax, you must pay the amount due by 20 August. If the amount due is greater than NOK 1,000, the amount will be divided into two parts that fall due on 20 August and 24 September 2009, respectively.

The deadline for appealing against errors in the tax assessment, e.g. incorrect tax class, income, capital, deductions or the calculation of direct and indirect taxes, is 10 August.

Tax settlement in October

Taxpayers who are self-employed persons, and wage earners and pensioners who are married to self-employed persons receive their tax settlement in October. The same applies to some wage earners and pensioners whose returns require more thorough processing or who have not received their tax settlement in June for other reasons. They will be informed of this by letter. The tax settlement will be available on 21 October.

If you have paid too little tax, you must pay the amount due by 11 November. If the amount due is greater than NOK 1,000, the amount will be divided into two parts that fall due on 11 November and 16 December 2009, respectively.

The deadline for appealing against errors in the tax settlement is 12 November.



Errors in the tax settlement

If you believe that the tax settlement is based on errors in the tax assessment, you must submit an appeal to the tax office. Underpaid tax must be paid on the due date even if you appeal.

If you appeal against the assessment, your appeal must state the grounds for appealing and be marked with your personal ID number. Appeals should be sent to the nearest tax office or via skatteetaten.no.

For taxpayers who receive their tax settlement in June, the deadline for appealing is 10 August, while the deadline for those who receive their settlement in October is 12 November. If you exceed the deadline, you will not, as a rule, be entitled to have your appeal heard.

If you believe that the tax settlement contains errors relating to the amount of tax paid or the calculation of interest owing or due to you, you must appeal to the tax collection office in the municipality in which you live as soon as possible.

It is the Tax Collection Office in the municipality in which you live that refunds and collects tax.

All assessed tax must be paid by the due date even if you appeal.

Interest on overdue payments is incurred from the due date until full payment is made. The current rate is 10%. See skatteetaten.no for updated interest rates.

Any tax due to you will be refunded as soon as possible after the tax settlement is completed.

Questions concerning the payment of underpaid tax and refunds of tax due to you should be addressed to the Tax Collection Office.



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Published by
Skatteetaten
June 2009

Design og graphic production
RenessanseMedia AS

skatteetaten.no