

Information about assessment revisions

Assessment revisions

If the tax office has made a decision on an assessment revision, you can appeal the decision to the tax appeal board.

The appeal must be in writing. It must contain specific claims and you must state the grounds on which your claims are based. You can send an appeal via skatteetaten.no/klage or by letter to the tax office.

The deadline for appealing is normally three weeks after you receive the decision. If you have not received a decision stating the grounds for the decision, the deadline for appealing is three weeks after you receive the tax settlement. Appeals must be submitted to the tax office.

If you believe the decision is incorrect, you can bring legal proceedings against the State. Proceedings can be brought within six months of the date on which the decision was sent.

Interest receivable and interest payable in connection with an assessment revision.

Interest receivable on overpaid tax is calculated at 3.6 per cent and interest payable on underpaid tax at 3.9 per cent. Interest receivable on additional overpaid advance tax is calculated at 0.5 per cent. Pensioners and recipients of National Insurance benefits who are granted a tax limitation because of low income are not charged interest on underpaid tax.

If the tax assessment is changed, further interest will be payable/receivable at a rate per annum governed by the monetary policy key interest rate as of 1 January in the year in question, cf. information at skatteetaten.no.

Underpaid tax

If the underpaid tax is not paid by the stipulated deadline, interest on overdue payments will be added at the rates applicable at all times, cf. skatteetaten.no. Underpaid tax that is not paid can be collected by distraint, attachment of earnings etc. In the case of distraint, further charges are incurred, e.g. court fees etc.

Underpaid tax must be paid by the due date even if you have appealed against the tax assessment. This also applies if the appeal has been sent to the tax appeal board or has been brought before the courts. If the tax is increased as a result of consideration of an appeal, the increased tax falls due for payment three weeks after you have been notified, but no earlier than 24 September.

Appeals against the tax settlement

An appeal against the tax settlement must be sent to the Tax Collector within three weeks of notification of a decision being received, cf. the Public Administration Act Chapter VI.

Pension points

The supplementary pension from the National Insurance scheme is calculated on the basis of the number of pension points you have. These points are calculated on the basis of your income from employment and other remuneration from an employer, and of personal income from self-employment. Failure to pay underpaid tax may result in the loss of pension points. Points for care work are only registered by the National Insurance service, and they are therefore not included in the calculation of pension points in the tax settlement. This also applies to the special calculation of points pursuant to the rules for pensioners on disability pension. The local Norwegian Labour and Welfare Service (NAV) office will provide information about pension points for those who receive a disability pension or have points for care work.

Keep your tax settlement so that you can subsequently check your pension points.

Tax class

Single persons are assessed in tax class 1. Spouses with one income and single parents are assessed in tax class 2. Spouses who each have income are assessed in the class that results in the lowest combined tax, either tax class 2F or tax class 1E. Persons who have only lived in Norway for part of the year are granted a personal allowance on the basis of the number of months or part months they have lived in the country.

Tax certificate

The tax certificate contains information about general income before special allowances and about net wealth. Income and wealth in other municipalities than your municipality of residence is included in the amounts.

If you know that your tax assessment is being considered for review, you must state this when using the tax certificate.

If you have questions about the tax certificate, please contact the tax office.