



Central Office
– Foreign Tax Affairs

Do you perform work in Norway?

Report contracts and
employees electronically to the
Central Office – Foreign Tax Affairs at
www.altinn.no



What to report

Contractor and subcontractor are to report the following to The Central Office – Foreign Tax Affairs:

- all contracts onshore in Norway given to a non-resident company
- all contracts on the Norwegian Continental Shelf given to a non-resident or a Norwegian company
- all employees employed by a non-resident company who perform work in Norway or on the Norwegian Continental Shelf
- all foreign employees employed by a Norwegian company who perform work in Norway or on the Norwegian Continental Shelf

How to report

The easiest way to report is electronically via Altinn (www.altinn.no). Altinn is a website for reporting public forms.

It is also possible to report by mail. The necessary forms can be found at www.taxadministration.no under «Skjema/flere skjema» (Form/more forms) in the right-hand column. The forms can also be obtained by contacting The Central Office – Foreign Tax Affairs.

For more information about www.altinn.no, see page 8-11.

Contractors

Both contractor and subcontractor are responsible for reporting all contracts onshore in Norway given to a non-resident company.

On the Norwegian Continental Shelf it is necessary to report contracts both to non-Norwegian and to Norwegian companies.

Contractor and subcontractor can agree that only one of them is to submit the information. By using www.altinn.no it is easy to forward a copy of the filing.

Contracts are to be reported on the form RF-1199 «Information from principal on contractor/contracts» no later than 14 days after the work in Norway or on the Continental Shelf has started.

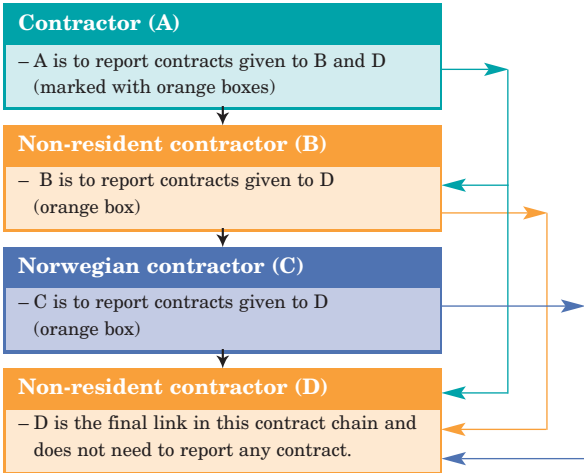
All contracts, even small or short-termed, must be reported. Pure goods purchases are not to be reported.

The obligation to give information exists regardless of any tax liability to Norway.

Failure to give the information may result in the contractor being fined or held responsible for the unpaid taxes of any subcontractor.

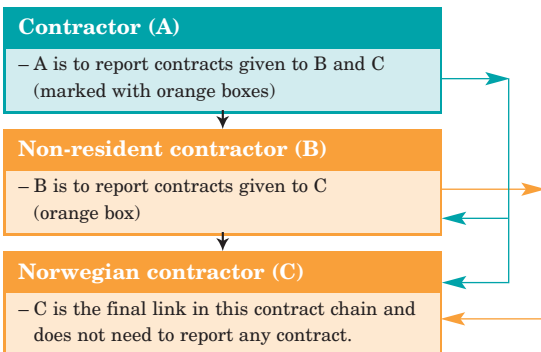
Contracts onshore in Norway

Below you find an example of a contract chain where contractor A has given a contract to B, B has given a contract to C and C has given a contract to D. The black arrows indicate the contract chain. The coloured arrows indicate who is responsible for the reporting.



Contracts on the Norwegian Continental Shelf

Below you find an example of a contract chain where contractor A has given a contract to B and B has given a contract to C. The black arrows indicate the contract chain. The coloured arrows indicate the party responsible for the reporting.



Employees

Both contractor and subcontractor are responsible for reporting all employees employed by a non-resident company who perform work in Norway or on the Norwegian Continental Shelf.

They must also report all foreign employees employed by a Norwegian company who perform work in Norway or on the Continental Shelf.

Contractor and subcontractor can agree that only one of them is to give the information. By using www.altinn.no it is easy to forward a copy of the filing.

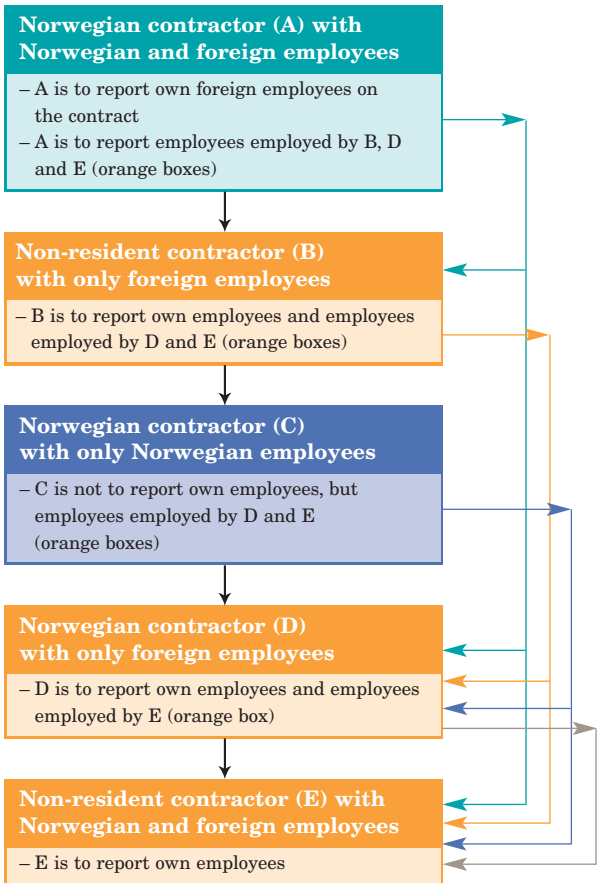
Employees are to be reported on the form RF-1198 «Information on employees». The form consists of two parts. Part 1 must be submitted within 14 days after the work has started. Part 2 must be submitted no later than 14 days after the work has ended.

The duty to give information exists regardless of any tax liability to Norway.

Failure to give the information may result in the contractor being fined or held responsible for the unpaid taxes of any subcontractor.

Employees working in Norway or on the Norwegian Continental Shelf

Below you find an example of a contract chain where contractor A has given a contract to B, B has given a contract to C, C has given a contract to D and D has given a contract to E. The black arrows indicate the contract chain. The coloured arrows indicate the party responsible for the reporting.



The reporting

Any person registered in the National Population Register in Norway can use www.altinn.no.

If the managing director, board chairman of a business and the owner of a one-man business is registered in The Central Coordinating Register for Legal Entities with a Norwegian National Identity Number or a D-number and an address, they are automatically authorised to act on behalf of the business in www.altinn.no.

A D-number can be obtained by filing the form «Anmodning om D-nummer» (Application for D-number). You can find the form at www.brreg.no or you can contact The Central Coordinating Register for Legal Entities.

To delegate authority to someone, you must provide them with the authority «Utfyller/signerer» (File/sign).

An accountant registered in The Central Coordinating Register for Legal Entities can send in forms on behalf of a business.

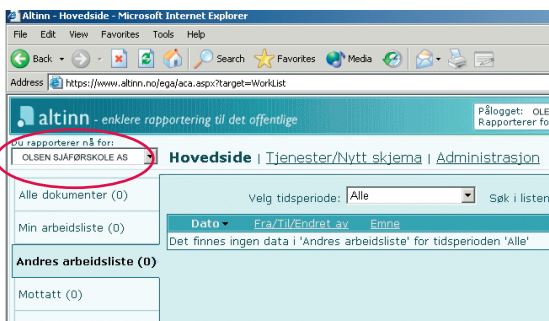
Reporting on behalf of a business

When reporting on behalf of a business, log on to www.altinn.no with your Norwegian National Identity Number or D-number and PIN-code. The PIN-code is found on your Tax Return or on your Tax Card. You can also obtain codes by mail from Altinn, or get access to www.altinn.no by using a «Smartkort» (smartcard) which can be ordered at www.byupass.no.

How to log on

Click on «Første gang» (First time) in the left-hand column. Fill in the column marked «Fødselsnummer» (Norwegian National Identity Number/D-number), click on «Altinn» and then on «Fortsett» (continue). Type PIN-code, click on «logg inn» (log in) and then «neste» (next).

When you report on behalf of a business, check the box «Du rapporterer nå for» (You are now reporting for) in the top left corner and make sure that the name of the business is listed there.



If you want the name of the business to show every time you log on, choose «Administrasjon/Min profil» (Administration/My Profile), then «Forhåndsvalgt virksomhet» (Preselected business) in the bottom column, and save your selection.

Where to find the forms

The forms are available at «Tjenester/ Nytt skjema» (Services/ New form). Select «Tjenester pr. etat» (Service per department), and choose «Skattedirektoratet» (The Tax Directorate). Among the items on the list you will find RF-1199 «Information from principal on contractor/ contracts» and RF-1198 «Information on employees».

Filing information on subcontractors

At www.altinn.no you can file the information on subcontractors by opening a new form as described on page 9. It is also possible to use a copy of a previously-filed form and edit it, and then click on «Sendt og arkivert» (Sent and filed) on the main page.

If you want to file information on a new contract to a subcontractor for whom you have already filed a report, you can edit a previously filed form by writing the name of the contractor, or the report's AM number (reference number) in «Søk» (the search box). When you find the former report, select «Ny kopi» (New copy), check that you have selected report type «Ny» (New), fill in the new information, and click on «Sendt og arkivert» (Sent and filed).

If you want to use information from a previously filed report, follow the same procedure but make sure to click on «Ny» (New).

How to correct a previously filed form

If you need to change contract details in a previously filed form, for example to report an extension of the contract, select «Sendt og arkivert» (Sent and filed) on the main page. Fill in the name of the contractor or the report's AM number in «Søk» (the search box). You will then find all the reports filed for the contractor. Choose the one you need, select «Ny kopi» (New copy), do your alterations, click on «Revidert» (Revised) on the page that appears, and state the AM number of the original report.

The screenshot shows the Altinn web interface. At the top, there is a header with the Altinn logo and the text «enklere rapportering til det offentlige». Below the header, there is a navigation bar with links for «Hovedside», «Tjenester/Nytt skjema», and «Administrasjon». The main content area displays a list of reports. The first report in the list is dated 11.09.06 and is from Skattedirektoratet. The report title is «BE-1109 Opplysninger om arbeidstaker, AL-MYSEN KORNSILO OG MELLE, NORMANN, S.L.A. Ny». The status of the report is «Sendt etat» and the AM number is «AM385755». The button «Lag ny kopi» is circled in red. In the left sidebar, the button «Sendt og arkivert (50)» is also circled in red.

Filing information on employees

At www.altinn.no you can file a report for a foreign employee by opening a new form as described on page 9. It is also possible to use a copy of a previously filed form and edit it, and then click on «Sendt og arkivert» (Sent and filed) on the main page.

If you want to file information on an employee for whom you have already filed a report, you can edit a previously filed form by typing the name of the employee, or the report's AM number (reference number) in the search box. When you find the former report, select «Ny kopi» (New copy), check that you have selected report type «Ny» (New), fill in the new information, and click on «Sendt og arkivert» (Sent and filed).

When an employee no longer works on the contract, you must report the end date. Select «Sendt og arkivert» (Sent and filed) on the main page. Write the name of the employee or the report's AM number in «Søk» (the search box). You will then find all the reports filed for that person. Choose the one you need, select «Ny kopi» (New copy), click on report type «Revidert» (Revised) on the new page that appears, and state the AM number of the original report. Make sure to fill in «Sluttdato» (End of work date) before sending the form.

If you want to use information from a previously filed report, simply follow the same procedure. Make sure to click on «Ny» (New).

How to correct a previously filed form

Select «Sendt og arkivert» (Sent and filed) on the main page. Write the name of the employee or the report's AM number in «Søk» (the search box). You will then find all the reports filed on an employee. Choose the one you need, select «Ny kopi» (New copy), do your alterations, click on «Revidert» (Revised) on the page that appears, and state the AM number of the original report.

For more information and training in use of Altinn, visit www.altinn.no.

Contact information:

Questions on RF-1198 and RF-1199:

Central Office – Foreign Tax Affairs

P.O. Box 8031

N-4068 Stavanger, Norway

Telephone: +47 51 96 96 00

Telefax: +47 51 67 85 59

E-mail: postkassesfu@skatteetaten.no

If you are unable to use www.altinn.no to file your reports, you will find the forms RF-1198 and RF-1199 under the link «Skjema/flere skjema» (Forms/more forms) in the right-hand column at www.taxadministration.no.

You can also receive the forms by post by contacting The Central Office – Foreign Tax Affairs.

Questions on how to log on and use

www.altinn.no:

Altinn User Support Service: +47 75 00 60 00

E-mail: support@altinn.no

An English version of Altinn will be available late 2007.

Questions on enterprise registration:

The Central Coordinating Register for Legal Enterprises

P.O.Box 8910 Brønnøysund

Telephone: + 47 75 00 75 00

E-mail: firmapost@brreg.no

Internet: <http://brreg.no>

General information on the Norwegian tax system:

www.taxadministration.no