

Addresses

Central Office – Foreign Tax Affairs

Postal addr: P.O. Box 8031
N-4068 Stavanger
Norway
Visiting addr: Prinsensvei 1
4315 Sandnes
Phone no: +47 51 96 96 00
Fax: +47 51 67 85 59
E-mail: postkassesfu@skatteetaten.no

Rogaland County Tax Collector's Office Foreign Tax Affairs Department

Postal addr: P.O. Box 148, Sentrum
N-4001 Stavanger
Norway
Visiting addr: Nytorget 1, 4012 Stavanger
Phone no: +47 51 86 89 00
Fax: +47 51 86 89 60
E-mail: sokkel-utland@skatteetaten.no

Questions regarding registration in the Central
Register for Legal Entities are to be forwarded to:

Brønnøysund Register

Postal addr: N-8910 Brønnøysund
Norway
Phone no: + 47 75 00 75 00
Internet: <http://www.brreg.no>

Application for exemption from National Insurance
Scheme is to be forwarded to:

Madla Social Security Office

Postal addr: P.O. Box 484
N-4090 Hafrsfjord
Norway
Phone no: +47 815 81 000

Questions regarding VAT are to be forwarded to:

Rogaland County Tax Office

Postal addr: P.O. Box 1132, Hillevåg
N-4095 Stavanger
Norway
Visiting addr: Auglendsmyrå 3, Stavanger
Phone no: +47 815 81 734
E-mail: rogaland.fsk@skatteetaten.no

Whom to contact for
What you have to follow-up with respect to
Useful

information
Norwegian taxation
addresses



Skatteetaten

Miniguide for

**Foreign Companies,
self employed
and employees**

carrying out contracts or working
in Norway or on the
Norwegian Continental Shelf

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May 2006

Foreign companies and self employed

Please note the following requirements:

- Registration in the company-register in Brønnøysund. The company register issues an organisation number to be used as a reference in all correspondence and reporting to the Norwegian tax authorities (Brønnøysund-registret)
- The obligation to report contracts and own employees on required forms (Central Office - Foreign Tax Affairs)
- Obtain tax cards, to be used as basis for withholding tax from salaries paid to employees working in Norway (Central Office - Foreign Tax Affairs)
- Tax withheld from salaries and other taxable benefits/allowances is to be paid in advance bimonthly (Rogaland County Tax Collector's Office Foreign Tax Affairs Department)
- Employer social security premium is also to be paid bimonthly, unless the Norwegian social security authorities have granted an exemption (Madla Social Security Office)
- Annual reporting (End of Year-Certificate) of total salary, allowances and tax paid per employee. Due date for reporting is 20 January in the year following the income year (Rogaland County Tax Collector's Office Foreign Tax Affairs Department)
- Submission of corporate/self employed tax return by 31 March in the year following the income year (Central Office - Foreign Tax Affairs)
- Annual tax assessment/settlement is sent to your registered address in October in the year following the income year. Questions concerning:
 - Tax assessment (Rogaland County Tax Collector's Office Foreign Tax Affairs Department)
 - Taxable income (Central Office - Foreign Tax Affairs)
- Payment of tax in advance - corporate two instalments and self employed four instalments (RCTCO)
- Questions concerning VAT is to be addressed to Rogaland County Tax Office

Foreign employees

- Note that the employer is obliged to withhold tax from your salary earned in Norway based on tax card issued by the tax office. Please make sure that the employer has received your tax card. If not, 50 percent tax will be withheld from your salary (Central Office - Foreign Tax Affairs)
 - A personal tax return will be sent to your registered address in January/February in the year following the income year. The tax return is to be completed and submitted to the tax authorities by 31 March in the year following the income year. You will receive an End of Year-Certificate from your employer with basic information on salary/allowances earned in Norway. This information is to be included in the tax return (Central Office - Foreign Tax Affairs)
 - The final tax assessment/settlement is sent to your registered address in October in the year following the income year. The final tax assessment/settlement provides information on the basis for taxation in Norway such as taxable income, tax paid, if you have over-or underpaid tax etc. The tax assessment will normally correspond with the information submitted in your personal tax return, however, this should be examined upon receipt
- Questions concerning:
- Tax assessment (Rogaland County Tax Collector's Office Foreign Tax Affairs Department)
 - Taxable income (Central Office - Foreign Tax Affairs)
- It is important that the tax authorities have your correct/latest address in order to make sure that you receive the necessary information and correspondence (Central Office - Foreign Tax Affairs)

Contacts

Please contact the Central Office - Foreign Tax Affairs (COFTA) for questions concerning:

- Reporting of contract(s) and/or employees
- Corporate or personal tax liability
- Accounting and auditing regulations
- Issuing of tax cards or tax in advance
- Submission of personal and corporate tax returns
- Appeal of tax assessment

Telephone: +47 51 96 96 00

E-mail: postkassesfu@skatteetaten.no

Please contact Rogaland County Tax Collector's Office Foreign Tax Affairs Department (RCTCO) for questions concerning:

- The employer's obligation to withhold tax from salary earned in Norway
- Payment of tax withheld and employer social security premium (bimonthly payments)
- Annual reporting (End of Year-Certificate and covering form)
- Tax assessment/settlement, refund of overpaid tax and payment of tax arrears
- Collection of Norwegian tax in Norway or home country

Telephone: + 47 51 86 89 00

E-mail: sokkel-utland@skatteetaten.no

For more detailed information on the Norwegian tax system and regulations – visit our Internet site:

www.taxadministration.no