



The Norwegian
Tax Administration

VATinfo

December 2016

Refund of VAT to foreign businesses

Status

We are currently processing applications received in June 2016.



The purpose of the acquisitions

Please be reminded that the questions in the application form guidelines relating to the application form box 7 must be answered in the application - as a minimum.

Certificate

It is still a requirement that the certificate from a public authority in the applicants home country confirms the applicant's nature of business, and that it is issued and filled out in Norwegian, Danish, Swedish or English. If the certificate is issued in any other language, a certified translation must be enclosed.

Delayed settlement on import VAT

Starting 1 January 2017, there is a change in calculation and payment for import VAT to Norway. You can read more here: <http://www.skatteetaten.no/en/About-Skatteetaten/Om-oss/Prosjekter/omsetningsoppgave-for-merverdiavgift-endres-fra-2017/>

Changes in the Norwegian VAT representation system

There will be a change in the Norwegian VAT representations system starting 1 April 2017 for businesses domiciled in the following countries: Belgium, Denmark, Finland, France, Iceland, Italy, Malta, Netherlands, Poland, Portugal, Slovenia, Spain, Sweden, Great Britain, Germany and Czech Republic. You can read more here: <http://www.skatteetaten.no/vat-rep>

Questions regarding VAT-refund?

Contact us at VATrefund@skatteetaten.no

Thank you for your cooperation in 2016.

We wish you a Merry Christmas and a Happy New Year!

Yours sincerely
VAT Refund

