

Refund of VAT from Norway to Foreign Businesses

Status

We are currently processing applications received in November/December 2022.

Application deadline

Please keep in mind that the deadline to apply for a refund of VAT on goods or services delivered or invoiced in 2022, whichever occurs later, is on **30 September 2023**. However, we ask you to submit the application(s) for 2022 as soon as possible.

Dispatch of our decisions

When the Tax Administration has processed a VAT refund case, we will send our decision by post to the address you entered in the application form. If an agent sent the application, we use the agent's address as stated in the form.

The Tax Administration will not automatically be notified of a change of address for a foreign company. If your company moves, or if your agent moves, please inform us of the new address so our decision will be correctly delivered.

Routine for returning invoices

Our application form RF-1032 BE for refund of VAT to foreign businesses has a box where you can tick whether you want the invoices returned. See item 4 on the form: "Application period and amount".

If you have not ticked the box for return of invoices, the invoices will be destroyed after the case has been processed. Only invoices that are denied a VAT refund, or invoices that are part of an application that is rejected in its entirety, will be returned if this box is not ticked. Please note that this box cannot be found on older versions of our application form. Therefore, please always use the latest version that you will find on our website.

Relevant rules and regulations

The VAT Act, chapter 10

The VAT Regulation, section 10-1-2, subsection 1

More information is available at skatteetaten.no/vatrefund/

Please contact us if you have any questions: VATrefund@skatteetaten.no

We appreciate your cooperation so far in 2023, and we wish you all a nice summer!

Best regards

VAT Refunds