



Refund of VAT to foreign businesses

Status

We are currently processing applications received in November 2015.

Deadline

Please be reminded that the deadline for submitting applications relating to deliveries made in 2015 is 30 June 2016. This entails that the application must be postmarked no later than this date. If you send applications close to the deadline, you may experience delays in our processing due to the large amount of applications received during this period each year.

Important clarification

We ask that you submit signed, original applications with all required documentation enclosed - see the application form guidelines. Please note that if you send us incomplete applications without certificate from a public authority, original vouchers, sufficient information in box 7, or a PoA (if you choose to use an agent), you may experience delays in the processing.

Registered in a VAT group?

Businesses (separate legal entities) registered under the same VAT number in their home country is not liable for refund/deduction of Norwegian VAT for each others costs. An application must be made in the name of the actual legal entity, and the costs must be for use in this applicants business.

Conditions for VAT refund

Please be reminded of the following conditions that must be fulfilled in order to be liable for a VAT refund through the refund scheme:

- That the foreign business has made no taxable supplies in Norway during the previous twelve months (has not sold any goods/services in Norway)
- That the purchased goods/services are for use in the applicants business
- That the supply outside Norway would have entailed a liability to register if it had taken place in Norway
- That the VAT would have been deductible if the enterprise had been registered in Norway

Questions regarding VAT refund?

Read more about VAT refund at www.skatteetaten.no/VATrefund or contact us at VATrefund@skatteetaten.no

Yours sincerely
VAT Refund