



Refund of VAT to foreign businesses

Status

We are currently processing applications received in October 2016.

Deadline

Please be reminded that the deadline for submitting applications relating to deliveries made in 2016 is 30 June 2017.

Original vouchers/invoices

An original voucher is only dependent on the type of accounting archive the applicant has. *It is not relevant how the voucher/invoice is received by the applicant:*

Does the applicant have a paper archive? Then the physical vouchers stored there must be submitted.

Does the applicant only have an electronic archive? Then print-outs from this archive will be accepted as the applicant's original vouchers, but in such instances you must submit a written declaration stating that the applicant only has an electronic archive.

Travel expenses and documentation

When the invoice is not directed to the applicant, but to an employee in the applicant's company - the cost must be documented with a travel expense sheet - / expense report. Please note that there are certain requirements on language and contents:

Language requirements: English, Norwegian, Swedish or Danish. If issued in another language, a certified translation into one of the mentioned languages must be attached.

Content requirements: Name of employee, name of business, the costs applied for, the purpose of the travel/events attended by the employee.

Alternatively the applicant's credit card statement or similar showing that the payment has been made by the applicant's business, can be used as documentation.

Cabotage

Please note that the declaration in the application form box 8 also applies to cabotage assignments 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