



December 2015

Refund of VAT to foreign businesses

Status

We are currently processing applications received in June 2015.

Increase of VAT rate

The Norwegian Parliament has, for 2016, decided to increase our reduced VAT rate from 8 % to 10 %. This VAT rate relates to i.a. accommodation, public transport and taxi.

Travel expense sheets

Please note that the requirements relating to the content of travel expense sheets are stated in the Regulation relating to Bookkeeping § 5-9:

"The documentation of travel and subsistence expenses shall specify to whom the expenses relate, the purpose of the journey and the event in which the person has participated."

Defective applications, cf. the application form box 7

Due to the continuous large quantity of applications missing vital information in the application form box 7 (the purpose of the acquisitions), we will consider to reject/return applications which does not contain adequate information, cf. the questions stated in the application form guidelines (pages 4/5 of the application form). Considerable recourses are being used each year to collect information which should have been given in the initial application.

Coloured diesel

There are strict rules regarding the use of coloured / red / toll free diesel, and Customs will be notified in cases where we experience that our applicants have large quantities/fillings of such fuel.

Questions regarding VAT-refund?

Contact us at VATrefund@skatteetaten.no

Thank you for your cooperation in 2015
We wish you a Merry Christmas and a Happy New Year!

Yours sincerely VAT Refund

