

Refund of VAT from Norway to Foreign Businesses

Status

We're currently processing applications received in May/June 2021.

Power of Attorney

If you have previously submitted a power of attorney that is still valid, you do not need to send us a new one each time you submit an application. It's only if the power of attorney is time limited, the applicant is new or if the applicant has previously applied through a different authorized agent that we need a new power of attorney.

Application form

Please be reminded that you have to use the correct version of the application form where in box 4 you need to tick the box if you want us to return your invoices. From now on we will prioritize applications submitted on the correct application form. The form is available here: [VAT refunds for foreign businesses - The Norwegian Tax Administration \(skatteetaten.no\)](https://skatteetaten.no/en/for-utlandet/vat-refund-foreign-businesses)

“Business trips”

In order for us to approve refund of travel and subsistence expenses there is, among other factors, a requirement that the purpose of the travel and stay in Norway is stated as precisely as possible in box 7 of the application form, and on the travel expense report/sales documentation. This is in accordance with section 5-9 of the regulations related to the Bookkeeping Act. A collective term as “business meetings” or similar is not sufficient.

Identification of the applicant on the travel expense report is vital and the applicant's name must be stated on the travel expense report(s) enclosed with the application.

Appeal

If you lodge an appeal against a decision, it's important that you submit it within the deadline, which is six weeks from receipt of the decision. The appeal must be in writing and include the following:

- The date when you received the decision letter
- The appeal amount
- Statement of why you consider our decision to be incorrect
- Copy of relevant invoices or a copy of corrected invoices

You should also include any other information that would be relevant when we process your appeal. The appeal deadline may be extended upon request, but it's important that you contact us before the original deadline has expired.

Application deadline

Please keep in mind that the application deadline for applying for a refund of VAT on goods or services delivered or invoiced in 2021 is on **30 September 2022**. However, we ask you to submit



the application(s) for 2021 as soon as possible after the calendar year 2021 has ended.

Relevant rules and regulations

Chapter 10 of the VAT Act.

Section 5-9 of the regulations related to Bookkeeping.

Section 10-1-2 of the regulations related to the VAT Act.

More information is available at <https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/foreign/refund-of-vat-to-foreign-businesses/>.

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

We appreciate your cooperation in 2021 and wish you all Happy Holidays and a Happy New Year!

Regards

VAT Refunds