



Refund of VAT from Norway to Foreign Businesses

Status

We are currently processing applications received in June 2017.

Change of low rate VAT as of 2018

In December 2017 the parliament adopted a resolution to increase the low rate VAT from 10% to 12%. This concerns for example ferry tickets and hotel invoices.

Cabotage (=engaged in transportation services between two places in Norway)

Please note that the declaration in the application form box 8 also applies to cabotage assignments in Norway. It is vital that you do not check off box 8 if cabotage has been carried out. In principle, cabotage in Norway is legal, but according to the Norwegian VAT Act it does not entitle you to a refund of VAT as it is considered to be taxable supply.

Travel expense sheets

It would be easier for all parties if the hotel invoices were issued to the applicant / company and not to the person staying at the hotel. If the hotel invoice is issued to a private individual a travel expense sheet must be enclosed with the application. It is essential that the costs you apply for are actually stated on the travel expense sheet. It is not sufficient to enclose a copy of page 1 if the hotel cost is specified on page 2. We further encourage you to state the applicant's / company's name on the travel expense sheet.

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.

Application deadline

The deadline for submitting an application for refund of VAT of goods and services supplied in 2017 is on **30 June 2018**. Please submit your application as early as possible and well ahead of the deadline. We would also remind you to carefully read the guidelines to the application form before submitting your application. You could also use the [checklist](#) before completing the application.

Application period

Please submit only one application for each application period. Receiving more than one application for each period creates more work and is time consuming. The processing time will be shorter if we only receive one application for each application period.

Questions regarding VAT refund?

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