



The Norwegian
Tax Administration

VATinfo

June 2018

Refund of VAT from Norway to Foreign Businesses

Status

We are currently processing applications received in December 2017. However, in the next couple of weeks our main focus will be on registering incoming applications.

Application deadline

The deadline for submitting an application for refund of VAT on goods and services supplied in 2017 is **30 June 2018**. We would also remind you to carefully read the guidelines to the application form and use the [checklist](#) before submitting the application.

Identification number

If your business has previously applied for refund of VAT, please state your identification number in box 1 at the top right corner of the application form.

Original vouchers / invoices

What is considered as an original voucher depends on the type of accounting archive the applicant has. It is not relevant that the applicant received the voucher/invoice electronically:

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

Does the applicant only have an electronic archiving system? Then print-outs from this archive will be accepted as the applicant's original vouchers, but it must be declared in the application form (box 9) that the applicant only has an electronic archiving system.

Please contact us before submitting the application if you have any questions regarding original vouchers / invoices.

Certificate from Sweden

In cases where the Swedish Tax Agency does not issue "Certificate of VAT Registration", we accept an extract (Registerutdrag) instead or an extract / certificate from the Swedish Companies Registration Office (Bolagsverket), as long as the nature of business / business activity is stated.

Questions regarding VAT refunds?

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

Happy summer!

Kind regards
VAT Refunds

