

Refund of VAT from Norway to Foreign Businesses

Status

We're currently processing applications received in October/November 2021.

Certificate

Please remember to enclose a certificate when you submit your VAT refund application. The certificate may only be omitted if you have recently sent such a document to the Tax Administration, and you are certain that it will still be valid and cover the new application period.

A correct certificate must be from a public authority or public register in the applicant's home country, see section 10-1-2, subsection 2, letter c, of the VAT Regulation. The certificate must confirm that the applicant is engaged in the commercial activity stated in box 3 of the application form. The certificate is valid for one year from the date of issue and must be in Norwegian, Swedish, Danish, or English. If issued in any other language, a certified translation must be submitted.

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, whichever occurs later, is on **30 September 2022**. However, we ask you to submit the application(s) for 2021 as soon as possible.

Relevant rules and regulations

The VAT Act, chapter 10.

The VAT Regulation, section 10-1-2, subsection 2, letter c

More information is available at: [Refund of VAT to foreign businesses – The Norwegian Tax Administration \(skatteetaten.no\)](https://skatteetaten.no/en/for-utlandet/veiledning-til-utlandet/veiledning-til-utlandet-2022/refund-of-vat-to-foreign-businesses)

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

We appreciate your cooperation so far in 2022, and we wish you all a nice summer!

Best regards
VAT Refunds