



## Refund of VAT to foreign businesses

### Status

We are currently processing applications received in October 2014.

### Coloured diesel

There are strict rules regarding the use of coloured (toll free) diesel, and Customs will be notified of large quantities/fillings.

### Assembly services

Businesses that deliver assembly services in Norway are not entitled to a refund through the refund scheme, cf. the VAT Act section 10-1 (1).

This also applies when:

- the assembly service is an element of a purchase of goods
- the business has used a subcontractor to perform the service

### Transportation and distribution

After a recent appeal decision, The Directorate of Taxes now distinguishes between international cross-border transportation and distribution services. For example, distribution of unaddressed advertising leaflets will be regarded as a separat taxable service and not an element of the transportation service. If the applicant delivers taxable services in Norway, they are not entitled to a refund through the refund scheme.

### Deadline

The application deadline for goods/services delivered (not invoiced) in 2014 is 30 June 2015. We encourage you to send applications well in advance of the deadline and remind you that our normal processing time is 6 months from receipt of the application.

### Questions regarding VAT-refund?

Do not hesitate to send us an e-mail: [VATrefund@skatteetaten.no](mailto:VATrefund@skatteetaten.no)

---

**Happy Easter!**

---

Yours sincerely  
VAT Refund

