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## Refund of VAT to foreign businesses

### Status

We are currently processing applications received in February 2015.

### Cash receipts—transport

Please be reminded that, for providers of passenger- and goods transport the documentation requirements relating to cash payments for fuel changed from 1 January 2014. The purchaser's name and address/organisation number must be stated on the sales document regardless of the sales amount. Relating to card payments the purchaser can, when using his own payment card, be identified by the card number stated on the sales document. Documentation verifying that the card number belongs to the applicant must be enclosed with the application for refund of VAT.

### Application periods

Please do not send several applications for the same or overlapping periods. Applications with overlapping periods entails a lot of control work for us which in return leads to longer processing time.

### Deadline

Please be reminded that the deadline for submitting applications for Norwegian VAT relating to deliveries made in 2014 is 30 June 2015.

### Questions regarding VAT-refund?

Contact us at [VATrefund@skatteetaten.no](mailto:VATrefund@skatteetaten.no)

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Happy summer!

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*Yours sincerely*  
VAT Refund

