

Refund of VAT from Norway to Foreign Businesses

Status

We're currently processing applications received in June/July 2020.

Certificate and power of attorney

It's a requirement for refund of VAT that a valid certificate and any power of attorney are enclosed with the application. We cannot always send an enquiry if the application is incomplete, and the application may be rejected if any documentation is missing when we process your application.

Application period

We ask that you submit only one application for each application period. This is to avoid any unnecessary delay in processing time due to control of overlapping periods.

Invoicing for disbursements

Invoicing for disbursements is not considered as turnover and should not be charged VAT. When purchasing for example ferry tickets through a petrol station, the cost is regarded as disbursement on behalf of the applicant and VAT should not be charged since it is not the petrol station's turnover. In reality, the ferry company provides such services. This is in accordance with the Norwegian Directorate of Taxes' practice.

Translation of rules and regulations

An unofficial translation of the Norwegian Value Added Tax Act and the relevant regulations are available at the bottom of our [webpage](#). However, we would like to emphasize that the translations are for information purposes only and in case of any discrepancies, the Norwegian version prevails.

Appeal deadline

If you lodge an appeal against a decision, it's important that you submit it within the deadline, six weeks from receipt of the decision. The appeal must be in writing and include the appeal amount and a statement of why you consider our decision to be incorrect. The appeal deadline may be extended upon request, but it's important that you contact us before the original deadline has exceeded.

Relevant rules and regulations

Sections 10-1-1 and 10-1-2 of the VAT Regulation.

Section 1-3 (1) a of the VAT Act.

Sections 5-5, 13-4 and 13-5 of the Tax Administration Act.

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

We appreciate your cooperation in 2020 and wish you all Happy Holidays and a Happy New Year!