

## Refund of VAT from Norway to Foreign Businesses

### Status

We're currently processing applications received in June/July 2019.

### New threshold amount

For applications concerning the calendar year 2020, the new threshold amount of NOK 5,000 per quarter/application applies. If the application relates to a full calendar year or the remaining of a calendar year, the minimum application amount is NOK 500. We refer to the Regulation to the Value Added Tax Act section 10-1-1.

We'll update the guidelines to the application form and our web page shortly.

### Application form

We refer to the VATinfo issued in April 2019 and remind you to make use of the [updated application form](#). Please remember to tick box 4 on the application form if you want us to return your invoices. See the guidelines for more information.

### Travel expense sheets

If the invoice/receipt issued by a hotel or similar is directed to a private individual/employee and not to the applicant, the travel expense sheet must be enclosed with the application. If the travel expense sheet is issued in another language than English, Norwegian, Swedish or Danish, you must enclose a certified translation.

### Decision letters by post

Due to a change of our internal postal routines, it may take a few extra business days before you receive the decision letter from us by post.

### 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 2019 is on **30 September 2020**. The previous threshold amount of NOK 2,000/200 applies to applications concerning 2019.

Please contact us if you have any questions: [VATrefund@skatteetaten.no](mailto:VATrefund@skatteetaten.no)

**Regards**

**VAT Refunds**