

## Refund of VAT from Norway to Foreign Businesses

### Status

We're currently processing applications received in March 2019.

### New application deadline

The application deadline for refund of Norwegian value added tax (VAT) for the previous calendar year has been changed to 30 September. Our website and guidelines to the application form are updated.

This means that the application deadline for applying for refund of VAT on goods and services delivered or invoiced in 2018 is on 30 September 2019.

### Hotel invoices

In order to be entitled to VAT refund for costs related to hotel accommodation it's very important that the invoice/receipt is addressed to the enterprise and not to a private individual/employee. We ask that authorised agents inform their clients about this. If the hotel invoices are addressed to the enterprise/applicant, it's not necessary to enclose further evidence such as travel expense sheets, bank statements or similar to show that the hotel costs were paid by the applicant.

### Travel expense sheets

If the invoice/receipt issued by the hotel is addressed to a private individual/employee and not to the enterprise/applicant, a travel expense sheet must be enclosed with the application. In such cases, the following must be included as a minimum on the travel expense sheet:

- the enterprise's/applicant's name
- name of the employee/private individual who travelled
- the purpose of the business trip
- the hotel cost including the dates of your stay

### Bank statements or similar

If a travel expense sheet does not exist, you may enclose a bank statement or similar of the applicant's credit card in order to prove that the costs were paid for by the applicant/enterprise.

### Relevant regulations

Regulations relating to Bookkeeping section 5-5-1 and section 5-9.

Regulations relating to the VAT Act section 10-1-2.

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

**Regards**

**VAT Refunds**