Contents:
Storting resolution concerning the CO$_2$ excise duty for mineral products ............................................. 5
Storting resolution concerning the sulphur excise duty ................................................................................. 8
Storting resolution concerning the basic fee on mineral oils etc................................................................. 9
The Act of 19 May 1933 No. 11 on Excise Duties .................................................................................. 11
Extract from the Regulation of 11 December 2001 no. 1451 on Excise Duties ........................................... 13
Extract from the Act of 27 May 2016 no. 14 on Tax Administration (the Tax Administration Act) .......................................................................... 36
Extract from the Regulation of 23 November 2016 no. 1360 regarding the Tax Administration Act (Tax Administration Regulation) ................. 56
Extract from the Act of 17 June 2005 no. 67 on payment and collection of tax and duties (the Tax Payment Act) ........................................................................... 61
Extract from the Regulation of 21 December 2007 no. 1766 concerning provisions to supplement and implement etc. the Tax Payment Act (the Tax Payment Regulation) ........ 70
Directorate of Taxes’ remarks: .................................................................................................................. 76

Changes in relation to Directorate of Taxes’ circular, 2016:

The Storting resolution concerning the CO$_2$ excise duty for mineral products:
- Section 1: rates amended

The Storting resolution concerning the sulphur excise duty:
- Section 1: rates amended

The Storting resolution concerning the basic fee on mineral oils etc.:
- Section 1: rates amended

Excise Tax Act:
- Section 2 moved to the Tax Administration Act Section 14-13
- Section 3 moved to the Tax Administration Act Sections 14-3 to 14-6
- Section 4, sentences 1 and 2 moved to the Tax Administration Act Sections 14-3 to 14-6
- Section 4, final sentence moved to the Tax Administration Act Section 9-9, subsection 1
- Section 5 a moved to the Tax Administration Act Sections 11-1, 11-4 and 14-1, subsection 1(b)
- Section 6 moved to the Tax Administration Act Section 10-5, subsection 2(a) and (e)
- Section 7 moved to the Tax Administration Act Sections 3-1 to 3-3, 3-8 and 3-9

Norwegian Excise Duties Regulations:
- Section 2-6 (partially) moved to the Tax Administration Regulation Sections 8-13 and 8-4-2, subsection 6
- Section 4-2-3, subsection 3 moved to the Tax Administration Regulation Section 2-13-3
- Section 4-4-4, subsection 6 moved to the Tax Administration Act Section 8-4, subsection 4
- Section 5-5, subsection 1 moved to the Tax Administration Act Section 8-12, subsection 1 and the Tax Administration Regulation Section 8-12-2, subsection 1
- Section 5-5, subsections 2 and 4 moved to the Tax Administration Act Section 8-14
- Section 5-5, subsection 3 moved to the Tax Administration Act Section 8-12, subsection 2 and the Tax Administration Regulation Section 8-12-2
- Section 5-15 moved to the Tax Administration Act Section 8-1
- Section 5-16 moved to the Tax Administration Act Sections 7-9 and 10-5, subsection 2(h) and the Tax Administration Regulation Sections 7-9-1 to 7-9-4
- Section 6-1, subsection 1, sentence 1 moved to the Tax Administration Act Section 8-4, subsection 1 and the Tax Administration Regulation Sections 8-4-1 to 8-4-2
- Section 6-6 moved to the Tax Administration Act Section 12-1, subsection 1

**Directorate of Taxes’ remarks:**

- Changes as a result of the new Tax Administration Act and the Tax Administration Regulation from 1 January 2017.

**Changes in other regulations will appear from the relevant sections.**

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On 1 January 2017, the Act of 27 May 2016 on Tax Administration entered into force. According to Section 1-1(h), the Act covers the assessment of excise duties, replacing the rules regarding excise duties contained in the Public Administration Act and the public administration rules in the Excise Tax Act and the Excise Tax Regulation, unless otherwise determined. The regulations are covered in greater detail by paragraph in the Tax Administration Handbook, which is available at skatteetaten.no, and will therefore not be covered in detail in the various annual circulars regarding excise duties.

The Directorate of Taxes would nevertheless like to highlight individual new regulations in the Tax Administration Act that are of significance for excise duties. This applies in particular to Article 6 of the Act regarding binding advance rulings in relation to excise duties, and the regulations in Article 9 regarding assessment and changes to the assessment of the taxpayer. Changes to assessments by the authorities without appeal have been regulated more extensively in Article 12 of the Tax Administration Act. Furthermore, there has been a fundamental change of the sanction system with the introduction of additional tax without requirements regarding culpability, with exceptions detailed in Article 14 of the Act, which also opens the door to the use of coercive fines where mandatory information is not submitted on time. More detailed regulation of the individual statutory provisions is given in the Tax Administration Regulation.

The new act also entails various new terms. In this context, the Directorate would particularly like to highlight that the term excise duty return or duty return has been
replaced with the term “excise tax return”, cf. Section 8-4 of the Tax Administration Act, including in the annual circulars. Otherwise, please refer to the descriptions in the Tax Administration Handbook.
Storting resolution concerning the CO₂ excise duty for mineral products

Section 1. As from 1 January 2017, in accordance with the Act of 19 May 1933 no. 11 concerning Excise Duties, a CO₂ excise duty shall be paid to the State Treasury upon any importation and domestic production of the following mineral products at the following amount:

a) mineral oil (general rate): NOK 1.20 per litre.

Mineral oil
   - for domestic aviation subject to quotas: NOK 1.10 per litre,
   - for other domestic aviation and non-commercial private flights: NOK 1.10 per litre,
   - for the wood processing industry and the herring meal and fishmeal industry: NOK 0.32 per litre,
   - for fishing and hunting in inshore waters: NOK 0.29 per litre,
   - subject to road use duty on fuels NOK 1.20 per litre,

b) petrol (gasoline): NOK 1.04 per litre,

c) natural gas: NOK 0.90 per Sm³,

d) LPG: NOK 1.35 per kg.

A fee of NOK 0.057 per Sm³ shall be paid for natural gas and NOK 0 per kg for LPG, for products that are delivered to

a) industry and mining operations and used in connection with production processes,

b) usage that emits discharges within allocated quotas pursuant to the Greenhouse Gas Emission Trading Act.

The exemption described in Section 2, subsection 1(g) does not apply to natural gas and LPG, nor to mineral oil and petrol for domestic aviation that is subject to quotas.

The Ministry may regulate which products are subject to excise duties and may formulate the grounds for why these duties are paid.

Section 2. An exemption is made on the CO₂ excise duty for any mineral product that

a) is meant for export to foreign countries,

b) is stored in customs warehouses when the products are designated for exportation,

c) is imported
   1. as personal effects, pursuant to Section 5-1 of the Norwegian Customs Act,
   2. for use in means of transportation for commercial activities, pursuant to Section 5-2 of the Norwegian Customs Act,
   3. pursuant to Section 5-9 of the Norwegian Customs Act and is of little or no economic value,

d) pursuant to Section 5-3 of the Norwegian Customs Act, delivered to or introduced by
   1. NATO and military forces from countries that are participating in the Partnership for Peace Programme,
   2. The Nordic Investment Bank,
e) is returned to the registered company’s warehousing facilities,
f) is used as a raw material in industrial activities in such a way that no carbon emissions are discharged into the air, or if the emission is significantly lower than the amount that would naturally arise from the industrial use of the raw material,
g) is delivered for uses that emit discharges within allocated quotas pursuant to the Greenhouse Gas Emission Trading Act.

Section 3. An exemption is made on the CO₂ excise duty on mineral oil that is used for:
   a) motor vehicles belonging to diplomats etc.,
   b) ships operating in foreign traffic,
   c) fishing and hunting in distant waters,
   d) aircraft used for overseas air transport.

   An exemption is made on this excise duty for the proportion of biodiesel in the mineral oil.

Section 4. An exemption is made on the CO₂ excise duty for petrol
   a) used in motor vehicles that belong to diplomats etc.,
   b) for technical and medical purposes,
   c) used in chainsaws and similar tools with two-stroke engines if the petrol used has particular properties to protect health and the natural environment,
   d) used by aircraft in overseas air transport,
   e) has been recycled at a Vapour Recovery Unit (VRU).

   An exemption is made for the proportion of bioethanol in the petrol.

Section 5. An exemption is made on the CO₂ excise duty for natural gas and LPG for
   a) chemical reduction or electrolysis, metallurgical and mineralogical processes,
   b) commercial greenhouses,
   c) motor vehicles belonging to diplomats etc.,
   d) ships operating in foreign traffic,
   e) aircraft used for overseas air transport,
   f) fishing and hunting in distant waters,
   g) fishing and hunting in inshore waters,
   h) freight and passenger transport within domestic shipping,
   i) offshore vessels,
   j) usage that emits discharges that are subject to duties according to the Storting resolution concerning the CO₂ excise duty for petroleum activities on the continental shelf.

   An exemption is made on this excise duty for the proportion of biogas and hydrogen in natural gas and LPG.
Section 6. The Ministry may regulate implementation, limitations and conditions for the exemptions.

Section 7. The Ministry is the delegating authority as to the question of any doubts that may arise to the scope and application of such duties.

Section 8. The Ministry may exempt or reduce the excise duties on such products in individual cases or in situations that were not apparent when the resolution regarding such duties was decided, and when the duty in that individual case has an unintended effect.
Storting resolution concerning the sulphur excise duty

Section 1. As from 1 January 2017, in accordance with the Act of 19 May 1933 no. 11 concerning Excise Duties, an excise duty shall be paid to the State Treasury upon any importation and domestic production of mineral oils that contain more than 0.05 percent sulphur as a proportion by weight, at a price of 13.6 øre per litre for each commenced 0.25% of sulphur as a proportion by weight.

The Ministry may regulate which products are subject to excise duties and may formulate the grounds for why these duties are paid.

Section 2. An exemption is made on the sulphur excise duty for mineral oil that
a) is meant for export to foreign countries,
b) is stored in customs warehouses when the products are designated for exportation,
c) is imported
   1. as personal effects, pursuant to Section 5-1 of the Norwegian Customs Act,
   2. for use in means of transportation for commercial activities, pursuant to Section 5-2 of the Norwegian Customs Act,
   3. pursuant to Section 5-9 of the Norwegian Customs Act and is of little or no economic value,
d) pursuant to Section 5-3 of the Norwegian Customs Act, delivered to or introduced by
   1. NATO and military forces from countries that are participating in the Partnership for Peace Programme,
   2. The Nordic Investment Bank,
e) is returned to the registered company’s warehousing facilities,
f) is used by ships in foreign traffic,
g) is used by aircraft in overseas air transport,
h) is used for fishing and hunting in distant waters,
i) emits a discharge of sulphur into the atmosphere that is less than the natural sulphur content for the mineral oil in question.

An exemption is made on this excise duty for the proportion of biodiesel in the mineral oil.

The Ministry may regulate implementation, limitations and conditions for the exemptions.

Section 3. The Ministry is the delegating authority as to the question of any doubts that may arise to the scope and application of such duties.

Section 4. The Ministry may exempt or reduce the excise duties on such products in individual cases or in situations that were not apparent when the resolution regarding such duties was decided, and when the duty in that individual case has an unintended effect.
Storting resolution concerning the basic fee on mineral oils etc.

Section 1. As from 1 January 2017, in accordance with the Act of 19 May 1933 no. 11 concerning Excise Duties, an excise duty shall be paid to the State Treasury upon any importation and domestic production of mineral oil at NOK 1.603 per litre. A fee amounting to NOK 0.147 per litre shall be paid for mineral oils used in the wood processing industry and manufacturers of colouring agents and pigments.

The obligation to pay this duty does not include

a) aviation kerosene (jet kerosene) delivered for use on board aircraft,

b) fuels that are subject to excise duties pursuant to the Storting resolution concerning the excise duty on fuels used on public roads.

The Ministry may regulate which products are subject to excise duties and may formulate the grounds for why these duties are paid.

Section 2. An exemption is made on the excise duty on mineral oil that

a) is meant for export to foreign countries,

b) is stored in customs warehouses when the products are designated for exportation,

c) is imported

   1. as personal effects, pursuant to Section 5-1 of the Norwegian Customs Act,
   2. for use in means of transportation for commercial activities, pursuant to Section 5-2 of the Norwegian Customs Act,
   3. pursuant to Section 5-9 of the Norwegian Customs Act and is of little or no economic value,

d) pursuant to Section 5-3 of the Norwegian Customs Act, delivered to or introduced by

   1. NATO and military forces from countries that are participating in the Partnership for Peace Programme,
   2. The Nordic Investment Bank,

e) is returned to the registered company’s warehousing facilities,

f) used by ships in foreign traffic,

g) used for freight and passenger transport within domestic shipping,

h) used for fishing and hunting in inshore waters,

i) used for fishing and hunting in distant waters,

j) used in installations or equipment related to the exploitation of natural deposits in maritime zones located outside Norwegian territorial limits, for transport to and from land for such installations, and for specialised ships assigned with tasks related to such activities,

k) used as a raw material for industrial activities if the mineral oil in its entirety is included in and stays in the finished product,

l) used in the herring meal and fishmeal industries,
m used for train propulsion or other means of transport that run on rails, including the
) heating and lighting of such vehicles,
n) used in the harvest of kelp and seaweed.

An exemption is made on the excise duty for the proportion of biodiesel in the mineral oil.
The Ministry may regulate implementation, limitations and conditions for the exemptions.

Section 3. The Ministry is the delegating authority as to the question of any doubts that may
arise to the scope and application of such duties.

Section 4. The Ministry may exempt or reduce the excise duties on such products in
individual cases or in situations that were not apparent when the resolution regarding such
duties was decided, and when the duty in that individual case has an unintended effect.
The Act of 19 May 1933 No. 11 on Excise Duties


Section 1. When, with reference to this act, the Storting adopts excise duties to be paid to the State Treasury not provided for in other acts,¹ the Ministry will issue further provisions relating to calculation and control.² The Ministry will issue regulations concerning prohibition, production, import, export and sales if the excise duty concerns ethanol for technical use.

¹ Cf. e.g. the Act of 19 June 1959 no. 2.
² Cf. the Tax Payment Act, Section 10-40.

Section 2. (Repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).)

Section 3. (Repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).)

Section 4. (Added by the Act of 26 June 1992 no. 73, repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).)

Section 5. ¹ The excise duty is to be paid in accordance with the rules that apply at the time the obligation to pay excise duties arises.

If a contract for supply has been entered into at the time the excise duty comes into force, the recipient of the contract is obligated to pay an additional sum equivalent to the excise duty unless evidence is produced to show that account was taken of this duty when the price was determined.¹

² Amended by the Acts of 13 April 1951 no. 2, 26 June 1992 no. 73 (amended from Section 5 to Section 6), 27 March 1998 no. 13, 17 June 2005 no. 67 (in force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616), amended subsection number from Section 6.

¹ Cf. the Act of 19 June 2009 no. 58 Section 22-1.

Section 5a. (Added by the Act of 13 December 2013 no. 108, repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).
Section 6. (Added by the Act of 19 June 1964 no. 17, repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).)

0 Added by the Act of 19 June 1964 no. 17, amended by the Acts of 26 June 1992 no. 73 (amended from Section 6 to Section 7), 11 June 1993 no. 66, 20 June 2003 no. 45 (in force on 1 July 2003 as per the resolution of 20 June 2003 no. 712), 17 December 2004 no. 86 (in force on 1 July 2005 as per the resolution of 17 June 2005 no. 599), 29 June 2007 no. 46 (in force on 31 December 2007 as per the resolution of 7 December 2007 no. 1370), 17 June 2005 no. 67 (in force on 1 January 2005 as per the resolution of 21 December 2007 no. 1616), amended subsection number from Section 7, 19 June 2015 no. 46 (in force on 1 January 2016), repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).

Section 7. (Added by the Act of 9 May 2008 no. 14, repealed by the Act of 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).)


Section 8. This act comes into force with immediate effect.

0 Amended by the Acts of 19 June 1964 no. 17 (previously Section 6), 26 June 1992 no. 73 (amended from Section 7 to Section 8), 17 June 2005 no. 67 (in force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616), amended subsection number from Section 8, 9 May 2008 no. 14, amended subsection number from Section 7.
Chapter 1. Introductory provisions

Section 1-1. Scope

This regulation shall apply to excise duties to be collected pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties.

0 Amended in the Regulation of 22 June 2005 no. 682 (in force on 1 July 2005).

Section 1-2. Definitions

(1) Products that are subject to an excise duty refer to a product that has been imported into or manufactured in this country which is encompassed by an excise duty resolution enacted by the Storting.

(2) Production means any and all processing – including packaging, repackaging or assembly – resulting in the product being subject to a taxation such as an excise duty, or if the product changes its tax status.

(3) A registered undertaking means an entity that is registered in accordance with the provisions of Section 5-1 to Section 5-6.

(4) Approved premises refer to premises used for storage and production or the like, which are approved by the tax office in accordance with the provisions laid down in Section 5-7.

0 Amended by the Regulations of 12 December 2003 no. 1533 (in force on 1 January 2004), 15 December 2015 no. 1633 (in force on 1 January 2016).

Chapter 2. Ordinary provisions concerning the obligation to pay excise duties

Section 2-1. Circumstances under which the obligation to pay excise duties will arise

(1) For registered enterprises, the obligation to pay such duties will occur when
   a) products are removed from the enterprise’s approved premises, including incidents of theft and shortages. Losses during operations do not constitute withdrawal,
   b) at the time of importation, when the products are not stored in approved premises,
   c) at the time of cessation of registration.

(2) In the case of non-registered importers, the obligation to pay such duties arises at the time of importation.

(3) In the case of bankruptcy estates or mortgagees, the obligation to pay such duties arises at the time of withdrawal of the products if the excise duty has not been calculated for such products at an earlier time.

(4) In the case of duties on technical ethanol, electrical power, final handling of waste and NOx emissions, air passenger duty and duty on travel insurance, excise duties arise in accordance with the provisions laid down in Section 3-3-3, Section 3-12-2, Section 3-13-2, Section 3-19-4, Section 3-22-3 and Section 3-23-3 respectively.
(5) In the case of users entitled to full or partial exemption from the duties on the use of products that are otherwise subject to such a duty, the obligation to pay such duties will also arise if the preconditions for exemption are nevertheless not satisfied.

Section 2-2. Duty-free transfers

Registered undertakings may transfer their taxable products without an obligation arising to pay duties on these products if they are sent to the undertaking’s own approved premises and to approved premises of other undertakings if these companies are registered for the same type of products.

Section 2-3. Products for duty-free use (raw materials, etc.)

(1) Products that, according to the Storting resolution are exempt from excise duties because these are used as raw materials etc., may be purchased from registered undertakings if these products are declared as products for just such use. The registered undertaking may list these products as “zero return” items on the excise tax return.

(2) The entity that imports the products used as raw materials etc. for own activities may register as a user of this function, and thereby import these products such that no duties need be paid.

(3) Non-registered users may also apply for a refund on duties already paid in. Applicants must provide documentation that shows these duties were paid, as well as providing a declaration that the products are meant for duty-free use.

Section 2-4. Return products

(1) Registered undertakings may list previously calculated duties on return products for deductions on the excise tax return, based on the following conditions:
   a) the products are re-allocated to the registered undertaking’s approved premises,
   b) the products are re-allocated as products in stock,
   c) a credit note has been issued for the product and its duty amount, and
   d) the products are returned within two years, calculated from the date of invoice.

(2) If re-allocating to the registered undertaking’s approved premises is impractical, the tax office may consent to the products being destroyed pursuant to Section 2-5 instead of being re-allocated. The conditions in subsection 1(b)-(d) apply correspondingly.

Section 2-5. Return products

(1) Registered undertakings may list previously calculated duties on return products for deductions on the excise tax return, based on the following conditions:
   a) the products are re-allocated to the registered undertaking’s approved premises,
   b) the products are re-allocated as products in stock,
   c) a credit note has been issued for the product and its duty amount, and
   d) the products are returned within two years, calculated from the date of invoice.

(2) If re-allocating to the registered undertaking’s approved premises is impractical, the tax office may consent to the products being destroyed pursuant to Section 2-5 instead of being re-allocated. The conditions in subsection 1(b)-(d) apply correspondingly.
Section 2-5. Destruction of products

(1) An exemption may be granted on the destruction of products in the registered undertaking’s approved premises on the following conditions:
   a) the destruction is performed with the tax office present, unless the tax office consents to another solution, and
   b) the destruction of products is listed on the excise tax return as a duty-free withdrawal for the same taxation period as the destruction took place.

(2) The tax office may consent to the destruction being performed at another location, if and when this is more expedient.

(3) A fee of NOK 500 is charged for the tax office’s assistance in the destruction of alcoholic beverages.

Section 2-6. Import

The provisions in the Customs Act regarding the importation of products apply as long as they are suitable and no other provisions have been issued.

Section 2-7. Exportation, etc.

(1) Registered undertakings may list products for export to foreign countries or to Svalbard or Jan Mayen as “zero return” on the excise tax return. Export to foreign countries refers to the export of products from the VAT area to another country’s landed territory. Possible duties on products that are stored in customs warehouses in accordance with the provisions of the Storting resolution on excise duties apply correspondingly.

(2) Non-registered importers may also apply for refunds with the Customs Region.

Section 2-8. Documenting the right to an exemption on such duties

Claims for exemption from such duties must be documentable and documented. Unless otherwise provided for in this regulation, the documentation must show the scope of the claim and that the preconditions for an exemption have been fulfilled.

Section 2-9. Exemptions in accordance with the general block exemption

The exemption and reduced rates pursuant to Section 3-6-6, subsection 1, point 2, Section 3-6-7, subsection 1, Sections 3-12-4, 3-12-5, 3-12-6, 4-3-1, 4-3-2, 4-5-1, subsection 1, Section 4-5-2, subsection 1 and Section 4-6-1, subsection 2, satisfy the conditions in the Regulation of 14 November 2008 no. 1213 concerning Exceptions from the Duty of Notification for Government Aid, cf. EEA Agreement Attachment XV no. 1j, Art. 44 of the Commission Regulation (EU) no. 651/2014 (EUT L 187, 26.6.2014).
Section 2-10. Violating the conditions set for exemptions on such duties

The tax office may refuse an exemption, reduction or any grant that was issued regarding such duties for a limited period of time, if the conditions set for the exemption are breached or contravened.

Chapter 3. Special provisions regarding each particular excise duty

(Chap. 3-1 to Chap. 3-5)

Chap. 3-6. The CO₂ excise duty for mineral products

Section 3-6-1. Substantive scope

The obligation to pay this duty encompasses:

a) **Mineral oil.** Mineral oil refers to oils with mineral origin where less than 90 percent by volume distills at at least 210°C (ASTM D 86 method). This excise obligation does not include oils liable to tax pursuant to the Storting resolution concerning tax on lubricating oil etc.

b) **Petrol.** Petrol refers to oils with mineral origin where less than 10 percent by volume distills at 20°C and where more than 90 percent by volume distills at less than 210°C (ASTM D 86 method). This excise obligation includes mixtures if the petrol is the main component and the mixture can be used as motor fuel. This excise obligation does not include white spirits or mineral turpentine etc.

c) **Natural gas.** Natural gas also refers to mixtures where natural gas is the main component. Mixtures where the proportion of natural gas is less than 50 volume percent are not encompassed by the excise obligation.

d) **LPG.** LPG also refers to mixtures where the LPG is the main component. Mixtures where the proportion of LPG is less than 50 volume percent are not encompassed by the excise obligation.

Section 3-6-2. The basis for and calculation of the duty

(1) The excise duties on petrol and mineral oil are calculated per standard litre.

(2) The duty on natural gas is calculated per standard cubic metre (Sm³).

(3) The excise duty on LPG is calculated per kilogram.

(4) The proportion of biodiesel mixed into mineral oil is not included in the basis for calculating the excise duty. Importers must be able to provide proof in the form of an analysis certificate or other documentation from the manufacturer that shows the proportion of biodiesel in the mineral oil. The manufacturer must record precise measurements for the
amount of biodiesel in the mineral oil. This also applies to the proportion of bioethanol in petrol and biogas and hydrogen in natural gas and LPG.


Section 3-6-3. Exemptions for industrial activities
(1) A refund on the excise duty is given for products used as raw materials in industrial activities to the extent the emissions of carbon into the air are lower than the carbon content that is natural for the products used.
(2) This exemption is provided for as laid down in the provisions of Section 2-3.

Section 3-6-4. Exemptions at exportation
An exemption is made for these excise duties for exportation if more than 4,000 litres of mineral oil, 4,000 litres of petrol, 150 kg LPG or 300 Sm³ of natural gas are exported.

Amended by the Regulations of 13 December 2002 no. 1639 (in force on 1 January 2003, previously Section 3-6-5), 24 August 2010 no. 1212 (in force on 1 September 2010), 7 December 2010 no. 1552 (in force on 1 January 2011), 13 December 2012 no. 1286 (in force on 1 January 2013).

Section 3-6-5. Exemption for petrol recycled in a VRU plant
(1) Registered undertakings may record petrol exclusive of the excise duty in the excise tax return if the petrol is recycled in a VRU plant.
(2) Non-registered undertakings may also apply to the tax office for monthly refunds for this. The total number of recycled litres of petrol must be listed on the application.


Section 3-6-6. Exemption for usage that emits discharges within allocated quotas
(1) A refund is available for paid in CO₂ excise duties on mineral oil and petrol delivered for use in undertakings that emit discharges within allocated quotas pursuant to the Greenhouse Gas Emission Trading Act. A refund is available for the difference between the paid in CO₂ excise duty on natural gas and LPG and the reduced rate to be paid according to Section 1, subsection 2 of the Storting resolution.
(2) One condition for this exemption is that the calculated or actual emission that is subject to quotas is stated according to the approved programme for calculating and measuring emissions, cf. Section 2-3 of the Regulations for Greenhouse Gas Emission Trading.
(3) An exemption is given on the condition that Norwegian pollution control authorities make a resolution concerning the approval of the Annual Emissions Report according to Section 17 of the Greenhouse Gas Emission Trading Act. The undertaking shall send the pollution control authorities’ decision about the approval of the emissions report to the tax office each year, by the 18th of May.
(4) If the undertaking subject to quotas pursuant to the Greenhouse Gas Emission Trading Act is not itself the owner of the supplied natural gas or LPG, the owner can apply for a refund. The terms in subsections 2 and 3 shall apply accordingly. The undertaking that was given the refund is liable for repayment of the tax if the emissions report is not approved.
The tax office may impose further conditions for the refund if the owner of the product and the undertaking subject to quotas are two different undertakings.

(5) Refund applications must be submitted monthly to the tax office.

Section 3-6-7. Reduced rates for gas delivered to industry and mining operations

(1) A reduced rate shall be paid when delivering natural gas and LPG from registered undertakings to industry and mining.

(2) This reduced rate applies to gas used by the company itself within parts of the company that are registered in the following business sub-groups (business codes) according to the Standard for Business Groups (SN2007):
   a) Business sub-groups within Business Main Area B - Mining and Extraction (businesses 05 to 09),
   b) Business sub-groups within Business Main Area C - Industry (businesses 10 to 33),
   c) Business sub-group 38.320 - Sorting and processing waste for material recycling.

(3) A change in the conditions for registration comes into force from the date the change occurs.

(4) The reduced rate only encompasses gas to be used in connection with industrial production or mining operations. Gas delivered for use in buildings where the surface area used for production amounts to 20 percent or more may be delivered at a reduced rate in its entirety. If the surface area used for production is less than 20 percent, the delivery of gas shall be subject to full duty in its entirety. Office premises, stores, hardware storage, etc., is not considered production area. Gas used for or as motor vehicle fuel is not encompassed by a reduced rate.

(5) Registered undertakings may deliver gas at reduced rates after having received written confirmation that the user is registered in an entitled business sub-group (business code) in the Register of Legal Entities. The user must also present a declaration stating the amount of gas to be used in connection with industrial production or mining operations. The user must be able to substantiate and justify this use. The user may provide a general declaration for the entire year. The undertaking that presents the declaration is responsible for ensuring that the information in the declaration is correct and complete. The supplier must keep such documentation in its archives for a period of ten years.

(6) Non-registered undertakings that are billed at full tax rate by their provider may claim on a monthly basis the difference between full and reduced rate credited under the provisions of Section 3-6-12.

Section 3-6-8. Exemption for gas used in certain power intensive processes

(1) Natural gas and LPG delivered from registered undertakings for use in chemical reduction or electrolysis, metallurgical and mineralogical processes are exempt from this duty.

(2) Registered undertakings may deliver gas duty-free after having received a declaration from the user that states what the gas is to be used for, as well as amounts. The user may
provide a general declaration for the entire year. The undertaking that presents the
declaration is responsible for ensuring that the information on the declaration is correct and
complete. The supplier shall keep the declaration for ten years.
(3) Non-registered undertakings that are billed at full tax rate by their provider may claim on
a monthly basis the duty credited under the provisions of Section 3-6-12.

Section 3-6-9. Exemption for gas used for commercial greenhouses
(1) Natural gas and LPG delivered from registered undertakings for use in commercial
greenhouses are exempt from this duty.
(2) Registered undertakings may deliver gas duty-free after having received a declaration
from the user that states what the gas is to be used for, as well as amounts. The declaration
may apply for one year. The undertaking that presents the declaration is responsible for
ensuring that the information in the declaration is correct and complete. The supplier shall
keep the declaration for ten years.
(3) Non-registered undertakings that are billed at full tax rate by their provider may claim on
a monthly basis the duty credited under the provisions of Section 3-6-12.

Section 3-6-10. Exemption for gas for offshore vessels
(1) Natural gas and LPG delivered for on-board use as a motor fuel for offshore vessels are
exempt from this duty. Offshore vessels refer to any vessel listed in Section 4-4-3, subsection
4.
(2) Registered undertakings may deliver duty-free gas after receiving a declaration that the
gas is to be used as a motor fuel for the offshore vessel. This declaration must contain
information such as the vessel’s name and registration number, and it must be provided
either by the person on board who is responsible for bunkering, or by the shipping company.
A general declaration stating that the gas is exclusively for use as a motor fuel in the offshore
vessel can be provided by the shipping company. The declaration is valid for up to one year.
The undertaking that presents the declaration is responsible for ensuring that the
information on the declaration is correct and complete. The registered undertaking must
keep such declarations in its archives for a period of ten years.
(3) A refund may also be granted for taxable products delivered from non-registered
undertakings for similar paid-up duties. The refund application should be sent to the tax
office.

Section 3-6-11. Exemption for gas subject to duties according to the Storting resolution
concerning the CO₂ excise duty for petroleum activities on the continental shelf
(1) Natural gas and LPG that are subject to duties according to the Storting resolution
concerning the CO₂ excise duty for petroleum activities on the continental shelf are exempt
from the CO₂ excise duty on mineral products.
(2) A registered undertaking may deliver gas duty-free after receiving a declaration from the user stating that the gas is subject to duties according to the Storting resolution concerning the CO₂ excise duty for petroleum activities on the continental shelf. This declaration must contain information about the facility the gas is delivered to, as well as the quantity. The declaration is valid for one year unless otherwise stated. The undertaking that presents the declaration is responsible for ensuring that the information in the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.

(3) A refund corresponding to the paid-up duties may also be granted for gas delivered from non-registered undertakings. The refund application should be sent to the tax office.

0 Added by the Regulation of 8 December 2011 no. 1214 (in force on 1 January 2012). Amended by the Regulations of 13 December 2012 no. 1286 (in force on 1 January 2013), 15 December 2015 no. 1633 (in force on 1 January 2016).

Section 3-6-12. Supply from non-registered undertakings – crediting of duty

(1) Non-registered undertakings that have supplied gas at a reduced rate or duty-free pursuant to Sections 3-6-7, 3-6-8 or 3-6-9 may require that the supplier credits the duty. The non-registered undertaking must declare the quantity of gas supplied at a reduced rate or duty-free. Information on customer relations etc. shall not appear on the declaration. The supplier shall keep the declaration for ten years.

(2) Non-registered undertakings shall retain the declaration from the user for ten years after it is issued. The same applies to confirmation of business sub-group, cf. Section 3-6-7. The documentation must be stored in such a way that it can be inspected.

(3) Registered undertakings that have credited non-registered undertakings for tax may deduct this in the tax return. It is a condition of deduction that the undertaking has received the declaration on the use and possible confirmation of the business sub-group.

0 Added by the Regulation of 28 November 2013 no. 1371 (in force on 1 January 2014), amended by the Regulation of 9 December 2016 no. 1542 (in force on 1 January 2017).

Chap. 3-7. The sulphur excise duty for mineral products etc.

Section 3-7-1. Substantive scope

The obligation to pay this duty encompasses mineral oil. Mineral oil refers to oils with mineral origin where less than 90 percent by volume distils at at least 210°C (ASTM D 86 method). This excise obligation does not include oils liable to tax pursuant to the Storting resolution concerning tax on lubricating oil etc.

0 Amended by the Regulation of 13 December 2012 no. 1286 (in force 1 Jan 2013).

Section 3-7-2. The basis for and calculation of the duty

(1) This duty is calculated per standard litre and product quality.

(2) For mixture tanks, duties can be calculated based on the sulphur content in each batch of oil and for each product quality added to the company’s mixture tanks for each calendar month. The supplied volume is depreciated against the volume withdrawn from the mixture tanks for the same period. Each product quality shall be depreciated separately.
(3) For withdrawals from mixture tanks for areas of use that are subject to different excise duty rates, the different duty rates are distributed per product quality based on the percentage of distribution that each individual product quality amounts to from the added supply volume.

(4) Product quality refers to mineral oil with a sulphur-content within a single sulphur duty level.

(5) Mixture tank refers to approved premises where the company adds products with differing product qualities. Where a company treats all added products in all the mixture tanks as one product for each product quality, all the mixture tanks that have had mineral oil added by the undertaking are calculated as one mixture tank.

(6) Recorded added supply volume refers to the sum of the remaining volume in the tanks that was not depreciated in settlements for the previous month, plus the supply volume added in the present month.


Section 3-7-3. Exemptions at exportation

An exemption is made on the excise duty when mineral oil is exported in a volume greater than 4,000 litres.

0 Amended by the Regulation of 12 December 2003 no. 1533 (in force on 1 January 2004, previously Section 3-7-4).

Section 3-7-4. Reduction of the excise duty for reduced sulphur emissions

(1) The sulphur excise duty will be reduced if the emission of sulphur into the atmosphere is less than what is natural for the sulphur content of the taxable products.

(2) A refund on the excise duty is calculated according to the following table:

<table>
<thead>
<tr>
<th>Percentage of sulphur in the oil</th>
<th>10-24</th>
<th>25-34</th>
<th>35-44</th>
<th>45-54</th>
<th>55-64</th>
<th>65-74</th>
<th>75-84</th>
<th>85-94</th>
<th>95-100</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to and including 0.05</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Above 0.5 and up to 0.25</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>13.6</td>
</tr>
<tr>
<td>1.25 up to and including 0.50</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>13.6</td>
</tr>
<tr>
<td>1.50 up to and including 0.75</td>
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<td>0</td>
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<td>13.6</td>
</tr>
<tr>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>13.6</td>
</tr>
</tbody>
</table>


Section 3-7-5. Conditions for a reduction in the excise duty

(1) One condition for being granted a reduction in the excise duty is that the Norwegian Environment Agency or an accredited laboratory, cf. Section 5-12, has given its approval for the production or removal method which reduces the SO₂ emission. This approval shall express the degree of the reduced SO₂ emission that is expected to be achieved by the production or removal method.
(2) The undertaking shall notify the tax office without delay concerning any changes in production or removal methods. A new statement from the Environment Agency or an accredited laboratory must then be granted according to the rules in subsection 1 above.

(3) When mineral oil is being used, the undertaking must carry out measurements of the extent of the sulphur emission reductions, at least once every fiscal quarter. An exception may granted for the quarterly measurements in cases where it is possible to document that a fixed proportion of the used products’ sulphur content is bound up in the production process.

Amended by the Regulations of 12 December 2003 no. 1533 (in force on 1 January 2004, previously Section 3-7-6), 7 December 2010 no. 1552 (in force on 1 January 2011), 15 March 2013 no. 284 (in force on 1 July 2013), 15 December 2015 no. 1633 (in force on 1 January 2016).

**Section 3-7-6. Implementation of the excise duty reduction**

(1) Registered undertakings may declare, in their excise tax return, the difference between the complete duty rate and the refund amount that refers to the reduced emissions. The first time an excise reduction is declared, there must be a statement from the Norwegian Environment Agency or another accredited laboratory, cf. Section 5-12. Registered undertakings may, upon changes to production or removal methods, cf. Section 3-7-5, subsection 2, declare a new amount of binding or removal efficiency before the statement from the Environment Agency or the accredited laboratory is issued. If a high or low emission is stipulated before the new statement is prepared, this must be offset against the subsequent period’s excise tax return.

(2) Non-registered undertakings may also submit an application for quarterly refunds. Applications for refunds shall be submitted to the tax office. The application must include a test report from an accredited laboratory, cf. Section 5-12.


(Chap. 3-8 to Chap. 3-9)

**Chap. 3-10. The basic fee on mineral oil etc.**

Amended by the Regulation of 7 December 2010 no. 1552 (in force on 1 January 2011).

**Section 3-10-1. Substantive scope**

(1) The obligation to pay this duty encompasses mineral oil. Mineral oil refers to oils with mineral origin where less than 90 percent by volume distils at at least 210°C (ASTM D 86 method). This excise obligation does not include oils liable to tax pursuant to the Storting resolution concerning tax on lubricating oil etc.

(2) This duty is calculated in addition to the CO₂ excise duty and the sulphur excise duty.

Amended by the Regulation of 13 December 2012 no. 1286 (in force on 1 January 2013).

**Section 3-10-2. Dispensation from the excise obligation**

Aircraft kerosene and oil subject to an excise duty pursuant to Chapter 3-11 of the Regulation are granted dispensation from the excise obligation.
Section 3-10-3. The basis for and calculation of the duty

(1) This duty is calculated per standard litre.

(2) The proportion of biodiesel mixed into mineral oil is not included in the basis for calculating the excise duty. Importers must be able to provide proof in the form of an analysis certificate or other documentation from the manufacturer that shows the proportion of biodiesel in the mineral oil. The manufacturer must record precise measurements for the amount of biodiesel in the mineral oil.

Section 3-10-4. Exemptions at exportation

An exemption is made on the excise duty when mineral oil is exported in a volume greater than 4,000 litres.

Section 3-10-5. Exemption for mineral oil delivered for use as a propellant of means of transport that run on rails

(1) Registered undertakings may deliver mineral oil without paying the basic fee for this when the oil is used for train propulsion or other means of transport that run on rails, including the heating and lighting of such vehicles.

(2) On delivery of the mineral oil, the user shall provide the registered undertaking with a declaration which states that the oil is for use as described in subsection 1 above. The undertaking that presents the declaration is responsible for ensuring that the information in the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.

Section 3-10-6. Exemption for mineral oil used in the harvesting of sea weed and kelp

(1) A refund is available for the basic fee paid in on mineral oil etc. for taxable products delivered for use on board fishing and hunting vessels that work with harvesting sea weed and kelp. One condition for this refund is that the vessel is registered with the Norwegian Ordinary Ship Register with vessel type code 6H.

(2) Refund applications must be submitted monthly on a fixed form to the tax office.

Chapter 4. Excise duty exemptions and reduced rates for certain areas of use

Chap. 4-1. (Repealed)

0 Chapter repealed 1 January 2014 by the Regulation of 17 December 2013 no. 1565.

Chap. 4-2. Vessels that work with fishing and hunting in inshore waters
Section 4-2-1. Substantive scope
A refund is available for the paid CO₂ excise duty on natural gas and LPG and the basic fee on mineral oil etc. for taxable products delivered for use on board fishing and hunting vessels that are registered in the Register of Notified Norwegian Fishing Vessels. A refund is available for the difference between the paid CO₂ excise duty on mineral oil and the reduced rate to be paid pursuant to the Storting resolution concerning the CO₂ excise duty for mineral products, Section 1, subsection 1(a).

Section 4-2-2. Conditions
One condition for a refund is that the ship owner or fishing boat master is listed in the Fisherman Census Register, sheet A or B, or satisfies the conditions for entry. A refund may be given to foreign fishing and hunting vessels if the vessel works with fishing and hunting for commercial purposes.

Section 4-2-3. Procedure for refunds

(1) The application for a refund must be sent every month on the form established for this to the Guarantee Fund for Fishermen.

(2) The application must be sent by the end of February of the year after the year of bunkering. The Guarantee Fund for Fishermen may grant an extension if the Guarantee Fund is notified before the end of the deadline, and the deadline for practical reasons cannot be maintained.

Chap. 4-3. Vessels that work with freight and passenger transport within domestic shipping

Section 4-3-1. Freight transport within domestic shipping – technical areas of application
(1) Registered undertakings may deliver taxable products without having to pay the CO₂ duty on natural gas and LPG and the basic fee on mineral oil etc. for use on board vessels that, for commercial purposes, are working with freight transport within domestic shipping.
(2) A refund may be granted for taxable products equivalent to paid duties.
(3) The exemption encompasses vessels that are used in freight transport and that are registered in Norwegian ship registers or registers of other EEA countries.
The person eligible for exemption must be registered in Foretaksregisteret (Companies Register), cf. the Act of 21 June 1985 no. 78 on the registration of companies.

Section 4-3-2. Passenger transport within domestic shipping - technical areas of application
(1) Registered undertakings may deliver taxable products without having to pay the CO₂ duty on natural gas and LPG and the basic fee on mineral oil etc. for use on board vessels
that, for commercial purposes, are working with passenger transport within domestic shipping.

(2) A refund may be granted for taxable products equivalent to paid duties.

(3) The exemption encompasses passenger ships and ferries and that are registered in Norwegian ship registers or registers of other EEA countries.

(4) Section 4-3-1, subsection 4 applies correspondingly.


Section 4-3-3. Declaration of exemption

(1) The person eligible for exemption must, on delivery, provide a declaration to the registered undertaking stating that the products are solely for use as described in Sections 4-3-1 and 4-3-2 and that the vessel will only be used for freight or passenger transport within the exempted user’s business. This declaration must be provided by the person on board who is responsible for bunkering, or by the shipping company. A shipping company is a company that is responsible for the operation of the vessel. When applying for a refund, the declaration shall be given to the tax office.

(2) The declaration must contain information that includes the vessel’s name, nationality and registration, as well as the amount of oil or gas delivered and the date of delivery.

(3) General declarations stating that the vessel is exclusively used for freight or passenger transport within domestic shipping and that it satisfies the conditions according to this chapter, may be provided by the shipping company, cf. subsection 1, point 3. It should be stated in the declaration that the shipping company is aware that the tax obligation arises if the vessel is used for purposes other than that stated in the declaration. The declaration is valid for up to one year.

(4) The undertaking that presents the declaration according to this provision is responsible for ensuring that the information on the declaration is correct and complete.

(5) The receiver of the declaration must keep the declaration in its archives for a period of ten years.

(6) The excise duty shall be paid to the tax office if, after submission of the declaration, it emerges that the conditions for an exemption are not satisfied.


Section 4-3-4. Procedure for refunds

Applications for refunds shall be submitted to the tax office.


Chap. 4-4. Ships in foreign traffic, vessels working with fishing and hunting in distant waters and facilities on the Norwegian Continental Shelf etc.
Section 4-4-1. Ships working in foreign traffic – technical areas of application
(1) Registered undertakings may deliver taxable products without having to pay the CO₂ excise duty on mineral oil, natural gas and LPG, the sulphur excise duty on mineral oil, the basic fee on mineral oil etc., and the excise duty on lubricants etc. for ships in foreign traffic.
(2) A refund may be granted for taxable products delivered from non-registered undertakings for similar paid-up duties.
(3) Ships in foreign traffic refer to:
   a) ships heading directly to foreign ports, Svalbard, Jan Mayen or other permanent sea installations outside Norway’s economic zone, when Customs and Excise has been notified of these movements,
   b) ships heading to foreign ports, Svalbard, Jan Mayen or other permanent sea installations outside Norway’s economic zone via another Norwegian port, when Customs and Excise has been notified of these movements. One condition for exemption is that the vessel only carries freight or passengers that are arriving from or destined for foreign ports,
   c) weather ships that will be stationed in maritime zones outside of Norway.
0 Amended by the Regulations of 24 August 2010 no. 1212 (in force on 1 September 2010), 7 December 2010 no. 1552 (in force on 1 January 2011).

Section 4-4-2. Vessels that work with fishing and hunting in distant waters – technical areas of application
(1) Registered undertakings may deliver taxable products without having to pay the CO₂ excise duty on mineral oil, natural gas and LPG, the sulphur excise duty on mineral oil, the basic fee on mineral oil etc., and the excise duty on lubricants etc. for ships working with fishing and hunting in distant waters.
(2) A refund may be granted for taxable products delivered from non-registered undertakings for similar paid-up duties.
(3) Distant waters refer to maritime zones where the distance to the Norwegian coast (the baseline) is 250 nautical miles or more.
0 Amended by the Regulations of 24 August 2010 no. 1212 (in force on 1 September 2010), 7 December 2010 no. 1552 (in force on 1 January 2011).

Section 4-4-3. Facilities on the Norwegian Continental Shelf etc. – Technical areas of application
(1) Registered undertakings may deliver taxable products to facilities on the continental shelf and to specialised ships on assignment on the continental shelf without having to pay the basic fee on mineral oil etc., the excise duty on lubricants or the road use duty on petrol.
(2) A refund may be granted for taxable products delivered from non-registered undertakings for similar paid-up duties.
(3) Facilities on the Norwegian Continental Shelf refer to facilities or devices, including floating facilities or devices, linked to the exploitation of natural deposits in the maritime zones outside Norwegian territorial waters.
(4) Specialised ships on assignment on the continental shelf refer to ships that carry out special services in relation to facilities on the continental shelf, including supply ships, standby vessels, diving support vessels, well stimulation vessels and drill ships. On
assignment also refers to transport between the Norwegian mainland and the facilities mentioned in subsection 3.


Section 4-4-4. Conditions for exemption

(1) On delivery, the registered undertaking must be provided with a declaration stating that the products are for use as described in Sections 4-4-1, 4-4-2 and 4-4-3. This declaration must be provided by the person on board who is responsible for bunkering, or by the shipping company.

(2) The declaration must contain information that includes the name of the vessel and its nationality, destination, amounts and bunkering date. The first foreign port should be stated for ships mentioned in Section 4-4-1, subsection 3(a) and (b). For vessels working with fishing and hunting whose destination is located partly within and partly outside the 250 nautical mile limit, the destination must be specified as being located outside this limit.

(3) General declarations stating that the vessel is exclusively used for foreign traffic, fishing and hunting in distant waters, or facilities on the continental shelf etc., may be provided by the shipping company. The declaration is valid for up to one year.

(4) The undertaking that presents the declaration according to this provision is responsible for ensuring that the information in the declaration is correct and complete.

(5) The registered undertaking must keep the declaration in its archives for a period of ten years.

(6) The tax office may require the presentation of a copy of the deck log book etc. as documentation proving that the conditions for exemption or reduced rates are satisfied.


Section 4-4-5. Procedure for refunds

Applications for refunds shall be submitted to the tax office.


Chap. 4-5. The wood processing industry, the herring meal and fishmeal industry, and manufacturers of colouring agents and pigments

Heading amended by the Regulation of 17 December 2008 no. 1413 (in force on 1 January 2009).

Section 4-5-1. Exemption for the wood processing industry and the herring meal and fishmeal industry

(1) A refund is available for paid-up CO₂ excise duties on mineral oil and the basic fee on mineral oil etc. for taxable products delivered to the wood processing industry. A refund is given amounting to the difference between the complete excise duty and the reduced rate to be paid according to the Storting resolution.
(2) A refund is available for paid-up CO₂ excise duties on mineral oil and the basic fee on mineral oil etc. for taxable products delivered to the herring meal and fishmeal industry. A refund is given for the CO₂ excise duty amounting to the difference between the complete excise duty and the reduced rate to be paid according to the Storting resolution.

(3) Wood processing industry refers to companies listed in Statistics Norway’s Standard SN2007, main business area 17.1 (production of pulp, paper and cardboard).

(4) Herring meal industry refers to companies that manufacture herring meal or herring oil. Fishmeal industry refers to companies that manufacture fishmeal or fish oil.

(5) One condition for a refund for the herring meal and fishmeal industry is that the mineral oil is used in connection with the production of herring meal/herring oil or fishmeal/fish oil.

(6) Refund applications must be submitted monthly to the tax office.

Section 4-5-2 Exemption for manufacturers of colouring agents and pigments

(1) A refund is available for the paid-up basic fee on mineral oil etc. for mineral oil delivered to manufacturers of colouring agents and pigments. A refund is given amounting to the difference between the complete excise duty and the reduced rate to be paid according to the Storting resolution.

(2) Manufacturers of colouring agents and pigments refer to companies listed in Statistics Norway’s Standard for industrial classification, business sub-group 24.120 (SN2002) or 20.120 (SN2007) (production of colouring agents and pigments).

(3) One condition for a refund is that the mineral oil is used in connection with the production of colouring agents and pigments.

(4) Refund applications must be submitted monthly to the tax office.

Section 4-5-3. (Repealed on 1 January 2008, cf. the Regulation of 18 December 2008 no. 1485.)

Chap. 4-6. Aircraft

Section 4-6-1. Substantive scope

(1) Mineral oil, petrol and lubricants used for overseas aviation are exempt from the CO₂ excise duty on mineral products, the sulphur excise duty, the basic fee on mineral oils, etc., the road use duty on petrol and the excise duty for lubricants etc. if the taxable products are delivered directly into the aircraft’s tank. Overseas aviation refers to flights from a domestic airport to a foreign airport, or to Svalbard or Jan Mayen.

(2) An aircraft with a domestic airport as its first destination is exempt from the basic fee on mineral oil etc., the road use duty on petrol and the excise duty for lubricants etc. if the taxable products are delivered directly into the aircraft’s tank.
(3) Defence aircraft are exempt from the basic fee on mineral oil etc. in aircraft kerosene (jet paraffin) if the aircraft kerosene is delivered directly into the aircraft’s tank.

(4) Products that cannot be delivered directly from the oil company to the aircraft may be purchased duty-free directly from oil companies that are subject to the excise duty if the purchaser is registered for this at the tax office.

(5) A refund is available for paid-in duties that are calculated upon importation.

Section 4-6-2. Procedure for refunds

Applications for refunds shall be submitted to the tax office.

Section 4-6-3. List of product deliveries

Any entity that delivers duty-free mineral products or mineral products at a reduced rate must keep records of the recipient’s name, quantities, times, deliveries and the aircraft’s identification number, registration number and flight number. The aircraft’s first destination must also be stated for deliveries of products that are not subject to the CO₂ excise duty and the sulphur excise duty.

Section 4-8-1. Substantive scope

(1) A refund is available for excise duties already paid for the road use duty on petrol with a mineral origin, the road use duty on mineral oil for the propulsion of motor vehicles (auto diesel oil), the road use duty on natural gas for the propulsion of motor vehicles, the road use duty on bioethanol, and biodiesel that is covered by the sales requirement, and the CO₂ duty on mineral products delivered to motor vehicles that belong to diplomatic civil servants of foreign countries who are stationed here on official missions and who are registered to stay. The same is true for petrol and oil for motor vehicle propulsion (auto diesel oil) and the road use duty on natural gas used by delegates from the consul-general, the consul and the vice-consul, to the extent this same courtesy is extended to Norwegian civil servants in the reciprocal foreign country.

(2) Subject to application, the Directorate of Taxes may approve other schemes for implementing exemptions than those mentioned in subsection 1.
Section 4-8-2. Procedure for refunds

The application for a refund and its enclosed documentation regarding amounts must be sent to the Ministry of Foreign Affairs and then to the tax office.

Section 4-9-1. Military forces and command units

(1) Products may be imported into Norway with no excise duty being imposed if these are used by NATO forces from foreign countries and forces participating in the Partnership for Peace Programme, NATO’s headquarters in Norway and people affiliated with NATO. This exemption is provided under the same conditions as those described in Section 5-3-5 of the Customs Regulations.

(2) Registered undertakings are permitted to supply such taxable products duty-free for use as described in subsection 1.

(3) For taxable products delivered from non-registered undertakings for use as described in subsection 1, the tax office grants a refund corresponding to paid in duties. However, this does not apply to duties on tobacco, wine and spirits.

Section 4-9-2. International organisations

(1) Products to be used by international organisations may be imported into Norway duty-free. This exemption is provided under the same conditions as those described in Section 5-3-6 and Section 5-3-7 of the Customs Regulation.

(2) Registered undertakings are permitted to supply such products duty-free under the conditions explained in subsection 1.

Chap. 4-9. Military forces and international organisations

Chapter added by the Regulation of 17 December 2008 no. 1413 (in force on 1 January 2009).
end user, and producers of electrical power that do not have taxable withdrawals,
b) undertakings that produce or import technical ethanol with an alcohol content above 2.5 percent by volume,
c) undertakings that recover TRI and PER where recovery is conducted with a view to resale,
d) undertakings that transport electrical power to the consumer,
e) importers of alcoholic beverages with an alcohol content above 2.5 percent by volume where no special permit or licence has been granted,
f) undertakings that own facilities, vessels, aircraft or vehicles subject to the NOx excise duty, with the exception of undertakings that have only duty-free emissions or foreign activities using a representative registered pursuant to Section 5-2 (d),
g) operators of facilities on the Norwegian Continental Shelf subject to the NOx excise duty, including mobile facilities performing petroleum activities,
h) Norwegian enterprises operating flights from Norwegian airports,
i) representatives of foreign enterprises that fly from Norwegian airports,
j) enterprises that, pursuant to the Regulation of 1 April 1974 no. 3 regarding traffic security etc., Section 1(a), undertake to be a member of the Norwegian Motor Insurers’ Bureau, cf. Section 10 and Section 17 of the Automobile Liability Act.


Section 5-2. The right to register
The following undertakings may be registered subject to application to the tax office:
a) importers of taxable products subject to registration, pursuant to Section 2-1 of the Value Added Tax Act,
b) importers of taxable products when the products are to be used as raw materials or are for duty-free use, pursuant to the provisions of resolutions for such duties adopted by the Storting,
c) representatives of foreign undertakings that own vessels or aircraft that are subject to the NOx excise duty.


Section 5-3

Section 5-4. Place of registration
Registration must take place at the tax office.
Section 5-5. (Repealed)

Section 5-6. Refusal or revocation of registration

(1) The tax office may refuse or revoke registration if
   a) the undertaking, board members or management are not considered creditworthy,
   b) the undertaking has unpaid arrears with regard to taxes, excise or customs duties or is in breach of legislation governing excise duties, customs duties or value added tax, or
   c) the nature of the undertaking’s business activities has changed.

(2) The tax office shall revoke registration if the conditions provided for in Section 5-3 are no longer fulfilled, or if the registered undertaking is no longer fulfilling the obligations provided for in this regulation, the Tax Administration Act and the Tax Administration Regulation, or in the Tax Payment Regulation.

(3) In the event of the revocation of registration for the handling of technical ethanol or the death of the holder, the owner or the estate shall ensure that the stock of these products is sold or transferred to a registered undertaking. Failing this, the products shall be confiscated or destroyed.

Section 5-7. Approval of premises

(1) In cases such as this when no excise obligation arises, all production and storage of taxable products may only occur in premises that have been approved by the tax office. These premises must be properly locked, safeguarded and organised so that reasonable checking of the calculation of excise duties and payments etc. can be performed.

(2) The tax office may approve various premises for each individual undertaking. The tax office must be notified without undue delay of any changes that are made to the approved premises.

(3) The tax office may establish detailed conditions for approval of the premises, including approving any changes to these premises.

(4) The approval granted for these premises may be revoked if inspections and supervisory controls give grounds for revoking the approval.
III. Accounting

Section 5-8. Accounting

(1) For registered undertakings that, pursuant to the Norwegian Act concerning Annual Accounts Etc. (the Accounting Act) of 17 July 1998 no. 56, are required to keep accounts of business activities, these accounts must contain a list and description of the use of raw materials and the scope and extent of production. Furthermore, the accounts shall be set out in such a way that the quantities of the taxable products can be readily controlled and verified. In the case of registered undertakings that declare special taxes on a periodic basis, stock accounts shall be recorded of products in stock that are subject to the excise duties. The stock accounts shall contain products in stock, reception and delivery of products that are subject to special duties, including any duty-free transfers to other registered undertakings or to approved premises, as well as withdrawals for own sales outlets or own use. The accounts shall show any difference between measured or counted stocks and the stocks as shown in the stock accounts.

(2) Before the end of the filing deadline for the tax term in question, registered undertakings that record stock accounts in accordance with subsection 1 shall reconcile the figures contained in their tax return with the stock accounts. This reconciliation will be included together with the stock accounts as part of the accounting material that the undertaking is required to store.

(3) Registered undertakings that are not subject to the accounting requirement under the Accounting Act may be instructed by the tax office to store documents of significance to the scope of excise duties, such as purchase and sales invoices, contracts and payment vouchers. Moreover, the undertaking may be instructed to record stock accounts and to reconcile the accounts in the way provided for above. The obligation to store documents, where applicable stock accounts and reconciliations, remains in force for ten years.


IV. Inspection provisions, etc.

Section 5-9. (Repealed)


(Section 5-10)

Section 5-11. Reductions of the excise duty for reduced sulphur emissions – control measurements etc.

Undertakings that claim a reduced duty pursuant to Sections 3-7-4 to 3-7-6 can be required by the tax office to carry out control measurements through the Environment Agency or an accredited institution. The expenses for such measurements shall be paid by the applicant.

0 Amended by the Regulations of 12 December 2003 no. 1533 (in force on 1 January 2004), 13 December 2005 no. 1455 (in force
Section 5-12. Reduction of the excise duty for reduced sulphur emissions - accreditation

(1) The issuance of a certificate of sulphur content in mineral products, as well as the control measurements of mass balances etc., shall be performed by an organisation that is accredited for this pursuant to EN 5001 or ISO/IEC Guide 25 by the Norwegian Metrology and Accreditation Service through its Norwegian accreditation office or a foreign accreditation institute that provides accreditation pursuant to these standards and which satisfies the requirements in EN 45003 or ISO/IEC Guide 58.

(2) The Directorate of Taxes may regulate that previously authorised institutions can perform the tasks mentioned in subsection 1, as well as attesting the application for approval, despite the requirements in subsection 1 not being satisfied.

Amended by the Regulation of 15 December 2015 no. 1633 (in force on 1 January 2016).

(Section 5-13 to Section 5-14)

V. The duty to provide information

Added by the Regulation of 11 January 2010 no. 23.

Section 5-15. (Repealed)

Added by the Regulation of 11 January 2010 no. 23, amended by the Regulation of 15 December 2015 no. 1633 (in force on 1 January 2016), repealed by the Regulation of 9 December 2016 no. 1542 (in force on 1 January 2017).

Section 5-16. (Repealed)

Added by the Regulation of 15 December 2015 no. 1633 (in force on 1 January 2016), repealed by the Regulation of 9 December 2016 no. 1542 (in force on 1 January 2017).

Chapter 6. (Repealed)

Section 6-1. (Repealed)


Section 6-2 to Section 6-5. (Repealed 1 January 2008, cf. the Regulation of 21 December 2007 no. 1775.)

Section 6-6. (Repealed)


Section 6-7 to Section 6-9. (Repealed 1 January 2008, cf. the Regulation of 21 December 2007 no. 1775.)
Chapter 7. Final provisions

Section 7-1. Supplementary regulations etc.
(1) Questions concerning the scope of the obligation to pay such duties must be put to the tax authorities.

(2) The tax office may require the installation of measuring equipment and the like for the purpose of calculating such duties, and for inspections. The Directorate of Taxes may issue regulations concerning requirements for measuring equipment and methods of measuring.

(3) The Directorate of Taxes may issue regulations requiring the use of fixed conversion factors where taxable products are sold by measure of capacity rather than by weight.

(4) The Directorate of Taxes may issue regulations according to which the Norwegian Beekeepers Association may retain a predetermined amount for administration costs for each application granted for subsidies for beekeeping, cf. Section 3-16-4.

(5) The Directorate of Taxes may issue regulations with the aim of clarifying, supplementing and implementing this regulation, concerning areas such as estimates, repayment, and controls, etc. The Directorate of Taxes may also issue regulations regarding exemptions on duties, including requirements for documentation and minimum limits for exemption.


Section 7-2. (Repealed 1 January 2009, cf. the Regulation of 17 December 2008 no. 1413.)

Section 7-3. Transitional rules

Undertakings with approved premises must, within two years of these regulations coming into force, renew their approval in accordance with Section 5-7.

Section 7-4. Coming into force, etc.
(1) The Regulation applies from 1 January 2002.

[...]
Extract from the Act of 27 May 2016 no. 14 on Tax Administration (the Tax Administration Act)

Chapter 1 Introductory provisions

Section 1-1. Scope of the Act

The Act applies to assessment of:

a) tax on income and wealth, tonnage tax\(^1\), natural resource tax and ground rent tax\(^2\) under the Taxation Act\(^3\), as well as social insurance under Article 23 of the Social Insurance Act\(^4\) (wealth and income tax).

b) tax on wealth and income under the Svalbard Tax Act\(^5\) (Svalbard tax)

c) tax on income under the Jan Mayen Tax Act\(^6\) (Jan Mayen tax)

d) tax on income under the Act relating to Tax on Foreign Artists\(^7\) (the Foreign Artists Tax)

e) tax on wealth and income under the Petroleum Tax Act\(^8\) (Petroleum tax)

f) value added tax under the Value Added Tax Act\(^9\) (VAT)

g) employer’s contribution under the National Insurance Act\(^4\), Article 23 (employer’s contribution)

h) excise tax under the Excise Tax Act\(^10\) (excise tax)

i) taxes under the Motor Vehicle and Boat Tax Act\(^11\) (motor vehicle taxes)

j) compensation of VAT for municipalities, counties, etc. under the VAT Compensation Act\(^12\) (VAT compensation).

k) financial activity tax on wages under the National Insurance Act, Article 23 (financial activity tax on wages).

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0 Amended by the Act of 20 December 2016 no. 120.
1 Cf. the Taxation Act, Section 8-16.
2 Cf. the Taxation Act, Section 18 and Section 18-3.
4 The Act of 28 February 1997 no. 19.
5 The Act of 29 November 1996 no. 68.
6 The Act of 29 November 1996 no. 69.
7 The Act of 13 December 1996 no. 87.
8 The Act of 13 June 1975 no. 35.
9 The Act of 19 June 2009 no. 58.
10 The Act of 19 May 1933 no. 11.

Section 1-2. Definitions

For the purpose of this Act, tax
a) means: taxes, duties and VAT compensation as stated in Section 1-1
b) taxpayer: natural or legal person who is liable for or subject to tax
c) tax authorities: authorities as stated in Chapter 2
d) individual decision: decision made by the tax authorities pursuant to this Act and which determines the rights or obligations of a particular taxpayer, third party or a tax-deduction party¹.

¹ Cf. the Public Administration Act Section 2 (1), b.

Section 1-3. Relationship with the Public Administration Act

The Public Administration Act¹ does not apply to processing cases under this Act, with the following exceptions:
a) Section 15 (a) of the Public Administration Act on electronic communication and regulations issued pursuant to the provision apply to processing cases under this Act. The Ministry may issue regulations as stated in Section 15 (a), subsection 3 of the Public Administration Act for the processing of cases under the Act herein.
b) Article VII of the Public Administration Act on regulations applies to the processing of cases under this Act.

¹ The Act of 10 February 1967.

Chapter 2 Tax authorities

(Sections 2-1 to 2-4)

Section 2-5. Excise tax¹

The Tax Office and the Directorate of Taxes are authorities for excise tax.

¹ Cf. Section 1-1, h.

(Sections 2-6 to 2-12)

Section 2-13. Authority to other decision-making bodies

The Ministry may issue regulations that decision-making bodies other than those stated in this chapter may exercise authority under this Act.

(Chapters 3 to 7)

Chapter 8 Duty of disclosure for taxpayers, etc.

Section 8-1. General duty of disclosure

Whoever shall submit a tax return etc. pursuant to this chapter shall provide correct and complete information.¹ The person in question shall act prudently and loyally so that the tax liability is clarified and fulfilled at the right time, and shall notify the tax authorities of any errors.
(Sections 8-2 to 8-3)

Section 8-4. Tax returns for excise tax

(1) Those registered pursuant to the Excise Tax Act\(^1\), shall\(^2\) submit a tax return with information about withdrawals from the undertaking’s approved premises of taxable goods, withdrawals of goods that are exempt from tax, imported goods that have not been placed in approved premises and other information of importance for determination of excise tax.

(2) The following are still exempt from submitting a tax return pursuant to subsection 1

   a) registered businesses that produce or import technical ethanol with an alcohol content above 2.5% by volume and who exclusively import or produce technical ethanol with approved denaturing.

   b) registered importers of taxable goods that shall be used as raw materials or for tax-exempt use under the provisions in the Norwegian Storting’s tax resolution.

(3) The excise tax return shall be submitted even if no tax is collectible for the period.

(4) Users who are entitled to full or partial tax exempt use of otherwise taxable goods shall submit a tax return if the conditions for exemption are not met.

(5) Taxpayers who are not registered pursuant to the Excise Tax Act shall submit a tax return with information that is of importance for determination of excise tax on imports.

\(^1\) The Act of 19 March 1933 no. 11.
\(^2\) Cf. Section 14-1.

(Sections 8-5 to 8-12)

Section 8-13. Notification of registration for VAT and Excise Tax

(1) Whoever shall be registered for VAT or excise tax shall\(^1\) submit notification of registration with information about the business, documentation that the registration criteria have been met and other information that is of importance to registration.

(2) Whoever has been registered for VAT\(^2\) or excise tax shall\(^1\) submit notification with information about and documentation for changes in previously submitted information, or that the business no longer meets the criteria for being registered, and other information of importance for registration.

(3) The administrator of an estate shall\(^1\) submit notification of opening and closing of bankruptcy proceedings\(^3\) relating to a registered taxpayer.

(4) The district court shall submit notification of opening and closing of public administration of a decedent’s estate of a registered taxpayer where the deceased’s debt has not been taken over.\(^4\)

\(^0\) Amended by the Act of 20 December 2016 no. 120 (in force on 1 January 2017), previously Section 8-12.
\(^1\) Cf. Section 14-1.
\(^2\) Cf. the Act of 19 June 2009 no. 58, Chap. 2.
\(^3\) Cf. the Act of 8 June 1984 no. 15, Chap. VIII and XV.
Section 8-14. Submitting a tax return, etc.

A legal person shall submit tax returns pursuant to this chapter themselves or through an agent.

(2) For taxpayers who are minors, or who have been placed under the protection of a legal guardian, the legal guardian shall submit the tax return when his or her mandate includes submitting such a tax return. This does not apply to children who pursuant to Section 2-14 of the Tax Act are independent taxpayers and who determine the tax base themselves.

(3) For companies and entities, tax returns pursuant to this chapter shall be submitted by the party that, under general provisions pertaining to company law, can bind the company or others who have been registered with the tax authorities as having signature authority.

(4) For estates, the tax return shall be submitted by the bankruptcy judge, the administrator of the estate, the executor of the will or the heirs carrying out private administration of an estate.

0 Amended by the Act of 20 December 2016 no. 120 (in force on 1 January 2017), previously Section 8-13.

1 Cf. the Act of 26 March 2010 no. 9 Section 2.

Section 8-15. Regulations etc.

(1) The Ministry may issue regulations on taxation periods, method of delivery of information under this chapter, signature, delivery date and place of delivery, confirmation of information from the auditor and exemptions from submitting a notification pursuant to this chapter.

(2) The Ministry can formulate notifications that shall be used when submitting information pursuant to this chapter.

0 Amended by the Act of 20 December 2016 no. 120 (in force on 1 January 2017), previously Section 8-14.

Chapter 9 Assessment

Section 9-1. Assessment of the tax base

(1) Taxpayers determine the basis for wealth and income tax, petroleum tax, VAT, payroll tax, financial activity tax on wages, excise tax, Svalbard tax pursuant to Section 3-2 of the Svalbard Tax Act and VAT compensation by submitting a tax return as stated in Chapter 8.

(2) The tax authorities assess the basis for motor vehicle taxes.

(3) Tax-deducting parties determine the basis for foreign artist tax, tax on dividend that is liable to tax pursuant to Section 10-13 of the Taxation Act and tax that shall be calculated pursuant to Section 3-1 of the Svalbard Tax Act when submitting notification of tax withholding as stated in Section 8-8.

0 Amended by the Act of 20 December 2016 no. 120.

1 See Section 1-2, b.

2 The Act of 29 November 1996 no. 68.

3 Cf. Section 9-6.
Section 9-2. Calculation of tax

(1) The taxpayer calculates VAT, payroll tax, financial activity tax on wages, excise tax and VAT compensation on the basis stipulated pursuant to Section 9-1, subsection 1.

(2) Tax-deducting parties calculate foreign artist tax, tax on dividend that is liable to tax pursuant to Section 10-13 of the Taxation Act and tax that shall be calculated pursuant to Section 3-1 of the Svalbard Tax Act on the basis stipulated pursuant to Section 9-1, subsection 3.

(3) The tax authorities calculate other tax.

0 Amended by the Act of 20 December 2016 no. 120.
1 See Section 1-2, b.
2 Cf. Section 9-6.
3 The Act of 29 November 1996 no. 68.
4 Cf. Section 5-6 (4) and Section 5-7 (1), point 2.

(Section 9-3)

Section 9-4. Taxpayer and tax-deducting party’s change of assessment, etc.

(1) The taxpayer can change information in previously submitted tax returns for wealth and income tax, Svalbard tax, VAT, payroll tax, financial activity tax on wages and excise tax by submitting a change report. A tax-deducting party pursuant to Section 3-1 of the Svalbard Tax Act, the Jan Mayen Tax Act and the Foreign Artists Tax Act can, in the same way, change information submitted in the tax withholding statement. However, this does not apply to the basis that has been assessed by the tax authorities, or in areas where the authorities have notified that the assessment is being checked.

(2) The change notice as stated in subsection 1 must have been received by the tax authorities no later than three years after the deadline for the tax return and the tax withholding statement.

3 The Act of 29 November 1996 no. 68.
4 The Act of 13 December 1996 no. 87.
5 Cf. Section 8-14.

(Sections 9-5 to 9-8)

Section 9-9. 1 Payment reduction and deferment of payment, etc. - reduction
(1) The tax authorities may reduce or waive the assessed tax if, for special reasons related to the assessment, it seems particularly unreasonable to uphold the entire claim.

(2) A decision as stated in subsection 1 cannot generally be made until the tax assessment has been made. For reasons stated in subsection 1, deferment of payment of advance tax withholding may be granted in the taxation period, as well as approval of exemption from advance tax withholding or tax deduction or repayment of withheld taxes. In these cases, a final decision on reduction or remission is made after the tax assessment has been made.

1 Cf. the Tax Payment Act.

Chapter 10 Audits

1 Cf. Section 2-12 and the Act of 28 July 1949 no. 15 Section 2.

Section 10-1. Audit information from taxpayers etc.

(1) Taxpayers\(^1\) and others\(^2\) shall, at the request of the tax authorities\(^3\), submit information that may be of importance for their accounting or tax liability and audits of this. The tax authorities may require that the taxpayer documents the information, for example by providing access to, presenting, compiling, submitting or sending accounting material with vouchers, contracts, correspondence, minutes of board meetings, online programs and program systems. The provisions herein apply correspondingly to tax-deducting parties as stated in Section 8-8.

(2) Whoever may be required to provide information pursuant to subsection 1, is obliged to provide information without regard for the confidentiality obligation imposed on the person concerned by law or otherwise. Information pertaining to national security may only be required to be submitted with the consent of the King.

1 See Section 1-2, b.
2 Cf. Section 14-1.
3 See Chap. 2.

Section 10-2. Control statement from third parties, etc.

(1) Any third party is obliged\(^1\) at the request of the tax authorities\(^2\) to provide information that may have importance for someone’s tax liability.

(2) Notwithstanding the duty of confidentiality, lawyers and other third parties are obliged at the request of the tax authorities to provide information about remittances, deposits and liabilities, including who are the parties to the transfers, in their accounts belonging to a taxpayer.

(3) Collecting information for targeting audits can only be done when there are special reasons for this.

(4) Insofar as the information is not related to their business, natural persons are only obliged to provide information in the following cases:

a) Whoever allows work to be performed on buildings or installations is obliged at the request of the tax authorities to provide information about who has supplied materials etc. and who has contributed to the work for own account. Information shall be provided about the supply and purchase of goods, services, remuneration and other matters
relating to the individual balances and settlement of these.

b) Any debtor or creditor is obliged at the request of the tax authorities to provide information about receivables and payables which a named person, estate, company or entity has, and about interest, commission, etc., related to the receivable or payable.

c) Whoever rents or in another way places real estate completely or partly at the disposal of others, or manages businesses for someone, is obliged at the request of the tax authorities to provide the information about the situation that is of importance regarding the question of whether the person in question is liable to tax to the municipality and regarding the scope of the tax liability.

d) Whoever has paid or provided wages or other remuneration for work, is obliged at the request of the tax authorities to provide information about everything in the last taxation period that has been provided to each recipient.

e) Contractors are obliged at the request of the tax authorities to provide information about the intermediaries to whom the contractor has awarded contracts and about the size of payments under the contract over a specified period.

(5) The tax authorities may require that a third party documents the information, for example, by providing access to, presenting, compiling, submitting or sending accounting material with vouchers, contracts, correspondence, minutes of board meetings, electronic programs and program systems.

1 Cf. Section 14-1.
2 See Chap. 2.

Section 10-3. Control statement for administration of a decedent’s estate

If a legal notice1 is issued during administration of a decedent’s estate, the co-heir, district court judge, executor of the will and others who provide assistance with the settlement of an estate are obliged2 at the request of the tax authorities3 to provide the information required to determine whether the estate owes tax.

1 Cf. the Act of 21 February 1930 Chap. 12.
2 Cf. Section 14-1.
3 See Chap. 2.

Section 10-4. 1 Audits of parties with a duty of disclosure

(1) The tax authorities may carry out an audit of the parties who are obliged to provide information pursuant to this Act.2 However, parties that have duty of disclosure are not obliged to provide access for an audit in their private home, unless the business is conducted from the tradesman’s private home.

(2) During an audit, as stated in subsection 1, the party that has a duty of disclosure shall provide information he or she is obliged to provide during an audit pursuant to Sections 10-1 to 10-3. The party that has a duty of disclosure shall also give the tax authorities access to inspect, review files, count assets, valuation, etc., of real estate, installations, facilities, vehicles, etc. When checking goods liable to excise tax, the authorities may require product samples to be provided without payment. When reviewing the business’ files, the tax
authorities may make copies to data storage media for subsequent review with the party that has a duty of disclosure or with the tax authorities.

(3) The party with a duty of disclosure or a representative shall, when the tax authorities so require, be present at the audit as stated in subsection 1 and provide the necessary guidance and assistance.

(4) The Ministry may consent to a representative of tax authorities from another state being present at the audit as stated in subsection 1, when a reciprocal agreement has been signed regarding this with the relevant state.

1 Cf. Section 10-11, Section 14-7 and Section 14-13.
2 Cf. Chap. 7, 8 and 10

Section 10-5. Control statement from public authorities

(1) Public authorities, entities, etc., and civil servants are obliged\(^1\), at the request of the tax authorities\(^2\), to provide information that has come to their attention in their work, and shall to the extent necessary provide printouts of minutes of meetings, copies of documents, etc.

(2) Notwithstanding their duty of confidentiality they otherwise have,

a) authorities who assess or collect taxes or duties or who pay compensation, grants, contributions, social security, benefits, etc., shall, at the request of the tax authorities, provide information about the assessed, collected or paid amounts, about the basis for these and about debt, amounts owing and interest.

b) authorities who have been assigned supervisory functions under the Securities Trading Act\(^3\) shall, at the request of the tax authorities, provide information that has come to their attention during this work, as long as the information has been submitted to the supervisory body pursuant to the statutory duty of disclosure

c) authorities who have been assigned supervisory functions under the Estate Agency Act\(^4\) shall, at the request of the tax authorities, provide information they have become familiar with during this work

d) the mediation boards shall, at the request of the tax authorities, provide information on the contents of the agreement entered into during mediation by the mediation board, cf. the Mediation Board Act\(^5\)

e) other tax authorities, the police and the Food Safety Authority\(^6\) shall provide information that is of importance for the tax authorities’ assessment of whether the terms for registration of producers or importers of alcoholic beverages and technical ethanol pursuant to the provisions stated in or pursuant to the Excise Tax Act\(^7\) have been met

f) immigration authorities\(^8\) shall, at the request of the tax authorities, provide information on residence and work permits in Norway for foreign artists

g) the police shall, at the request of the tax authorities, provide information on foreign artists who take work in the police district, as well as the name and the address of the organiser

h) the customs authorities\(^9\) shall provide information on supply of goods to and from Norway which is of importance to the tax authorities’ assessment of tax on imports. 

1 Cf. Section 14-1.
Section 10-6. Control statement from providers of access to electronic communication networks or services

When special circumstances deem necessary and there is suspicion of violation of the provisions laid down in or pursuant to this Act, the Directorate of Taxes or the party authorised by the Directorate may order the supplier of access to electronic communication networks or services to provide information on agreement-based ex-directory numbers or other subscription information, as well as electronic communication addresses.

1 See Section 2-1.
2 Cf. Section 14-1.
3 Cf. the Act of 4 July 2003 no. 83.

(Section 10-7)

Section 10-8. 1 Motor vehicle checks

(1) The tax authorities, customs authorities, the Public Roads Administration and the police may at any time and without notice check motor vehicles to ensure that the provisions on annual motor vehicle tax, annual weight tax and non-recurring tax and the provisions on use of tax-exempt biodiesel and marked mineral oil are complied with.

(2) During these inspections and controls, the driver of the vehicle is obligated to
a) stop immediately and otherwise proceed as directed by signals or signs
b) remain at the vehicle until the inspection is terminated or until the driver is permitted to leave the location
c) show public documents that are mandatory to have while driving and provide information that the supervisory authority considers to be of importance for the tax check
d) drive to the designated weighing or inspection area.

(3) The tax authorities may require that the taxpayer brings the vehicle to the regional roads department to check the vehicle’s registration details with respect to whether the correct tax has been levied.

1 Cf. Section 14-7.
2 See Chap. 2.

(Section 10-9)

Section 10-10. On whom the duties are incumbent in companies, etc.
In a sole proprietorship, the duties under this chapter lie with the owner. In companies, co-operatives\(^1\), associations, institutions or organisations, the duties lie with the general manager of the business or the chairman of the board if the business does not have a general manager. For persons resident abroad or companies or entities domiciled abroad, the duties lie with the person’s, company’s or entity’s Norwegian representative.

\(^{1}\) Cf. the Act of 29 June 2007 no. 81.

**Section 10-11. Procedure during checks**

(1) The taxpayer\(^1\) and other persons with a duty of disclosure shall be given reasonable notice and are entitled to be present and comment during checks pursuant to Section 10-4. This only applies when this can be done without putting the purpose of the audit at risk.

(1) A report shall be prepared for checks pursuant to Section 10-4. The scope and content of the report shall be adjusted to the audit that has been conducted. The report shall be submitted to the party with a duty of disclosure, with the exception of information about other parties with a duty of disclosure. The documentation requirement for other audits is adjusted to the audit that has been conducted.

\(^{1}\) See Section 1-2, b.

**Section 10-12. The duty of the police to assist**

At the request of the tax authorities, the police shall provide assistance during audits under this chapter. The police may require information and disclosure of material as stated in Section 10-4.

**Section 10-13. Appeal**

(1) Whoever is ordered to provide information or assist with audits pursuant to this chapter, may appeal the order on the grounds that there is no obligation or legal right to obey the order. The tax authorities shall inform of the right of appeal in connection with the order.

(2) An appeal, which may be made verbally, must be submitted within a week.

(3) The authority that has issued the order shall either set it aside or as soon as possible present the appeal to the next highest authority for a decision.

(4) The order shall be complied with even if the appeal has not been processed, unless the authority that issued the order grants deferment. Deferment should be granted when the appeal raises reasonable doubt about the legality of the order. Deferment shall be granted if the order concerns presentation of documents, when these are sealed and deposited according to provisions laid down in the regulations.

**Section 10-14. Regulations**

The Ministry may issue regulations regarding the procedure for audits pursuant to this chapter, including how the information shall be provided, identification requirements, notification and information to the person being audited, access to electronic files, copying electronic information, report requirement, return of documents, deleting information and about appeal against an order.
(Chapter 11)

Chapter 12 Alteration without appeal

Section 12-1. Alteration of tax assessment, etc.

(1) The tax authorities as stated in Section 2-7 may alter any tax assessment\(^1\) when the assessment is incorrect. The provisions apply correspondingly if there is no tax assessment pursuant to Chapter 9.\(^2\)

(2) Before considering whether to alter an assessment pursuant to subsection 1, the tax authorities shall assess whether there are reasons for this considering the taxpayer’s circumstances, the time that has elapsed, the importance of the issue and the case information.\(^3\)

(3)\(^4\) The tax authorities shall consider altering a tax assessment when

a) the alteration follows from or is implied by the outcome of a lawsuit

b) the tax legislation prescribes a change in tax assessment as a result of circumstances that occur after the tax assessment or

c) the alteration follows from an agreement as stated in the Double Taxation Agreement Act.\(^5\)

(4) The tax authorities may alter the calculation of wealth and income from companies that shall submit a company tax return as stated in Section 8-9.

\(^1\) Cf. Chap. 9.

\(^2\) Cf. Section 12-4 (2).

\(^3\) Cf. Section 13-4 (3).

\(^4\) Cf. Section 2-9 (2).

\(^5\) The Act of 28 July 1949 no. 15.

Section 12-2. Discretionary assessment

(1) The tax authorities\(^1\) may make a discretionary assessment of the actual basis for the tax assessment when there is no assessment pursuant to Chapter 9 or the submitted returns do not provide reasonable grounds on which to base the assessment.

(2) The discretionary assessment shall be set at that which seems correct based on the information in the case.

\(^1\) See Chap. 2.

(Sections 12-3 to 12-4)

Section 12-5. Assessment for several taxation periods collectively

For taxpayers\(^1\) who have a taxation period of six months or less, assessment pursuant to Section 12-1 may be performed collectively, although not for a period longer than one year. Correction of specific items in a tax assessment must be related to certain taxation periods.

\(^1\) See Section 1-2, b.
Section 12-6. ¹ Deadlines for alteration of tax assessments, etc.²

(1) The deadline for alteration of tax assessments pursuant to Sections 12-1, 12-3 and 12-4 is five years after the end of the taxation period.³ For taxes that are not assessed for a certain period, the deadline applies from the end of the calendar year when the ordinary deadline for implementing the assessment pursuant to Chapter 9 expired. Calculation of VAT compensation cannot be considered for alteration in favour of the taxpayer after the end of the time limits as stated in Section 10 of the VAT Compensation Act⁴.

(2) The time limit is ten years if the taxpayer incurs an extra surtax⁵ or is reported for violation of the penal provisions in Sections 378 to 380 of the Penal Code⁶. A decision to alter, which has been made pursuant to the ten year time limit, lapses if the decision on an extra surtax is revoked or the report does not lead to criminal sanctions for violations of the aforementioned provisions. The time limit is also ten years in cases where an additional tax is imposed because the conditions in Section 14-4 (d) have been met.

(3) After the taxpayer’s death, a case regarding alteration within the time limits in subsections 1 and 2 may be raised no later than two years after the death. The two-year deadline does not apply, as long as the estate has either been taken over by self-administering heirs or has been finally settled without having been so overtaken.

(4) Unless there is new information in the case, the case regarding alteration of the tax base in the decision pursuant to Sections 12-1, 12-3 and 12-4 must be raised no later than four months after the decision date, if the alteration is in the taxpayer’s disfavour. The case must nevertheless be raised within the time limits in subsections 1–3.

⁰ Amended by the Act of 20 December 2016 no. 120.
¹ Cf. Section 13-9.
² Cf. Section 16-2 (1).
³ Cf. the Taxation Act, Section 14-1 and Section 14-3 (3).
⁴ The Act of 12 December 2003 no. 108.
⁵ Cf. Section 14-6.
⁶ The Act of 20 May 2005 no. 28.

Section 12-7. Postponed start of time limit period

When the legislation prescribes an alteration in the tax assessment as a result of circumstances that occur after the tax assessment, the time limits pursuant to Section 12-6 are calculated from the end of the calendar year when the conditions to make the alteration were met.

Section 12-8. Exemptions from the time limits to request an alteration in tax assessment, etc.

The deadlines set out in Section 12-6 do not prevent the tax assessment from being altered
a) when the alteration follows from or is implied by the outcome of a lawsuit
b) as a result of a statement from the Parliamentary Ombudsman in cases where the taxpayer is a party
c) when it is clear that difficult life circumstances of the taxpayer have resulted in incorrect assessment.
Section 12-11. Change without appeal to individual decision other than decision concerning tax determination

(1) Individual decisions other than a tax assessment decision may be amended by the agency that has made the decision, without this being appealed if
   a) the amendment is not to the detriment of anyone the decision is aimed at or favours directly.
   b) notification that the decision has not reached the person concerned and has also not been publicly announced or
   c) the decision must be deemed invalid.

(2) If conditions under subsection 1 exist, the decision may also be amended by the appellate administrative authority or by another superior agency.

(3) If consideration for other private individuals or public interests so requires, the appellate administrative authority or the superior authority may amend the subordinate authority’s decision to the detriment of the party the decision is directed at or favours directly, even if the conditions pursuant to subsection 1(b) or (c) have not been met. Notification that the decision will be overruled must then be sent to the party in question within three weeks after notification of the decision was sent, and notification that the decision has been amended must be sent to the party in question within three months of the same date. If this concerns overruling of a decision in an appeal case, the notification that the decision has been set aside must still be sent to the party in question within three weeks.

(4) The limitations on the right to amend a decision without it having been appealed, which is otherwise provided for in this provision, does not apply when the right to amend follows from other legislation, the decision itself or from general principles of administrative law.

1 See Section 1-2, d.
2 Cf. Chap. 9.

Chapter 14 Administrative reactions and punishment

Section 14-1. Coercive fines

(1) To force submission of mandatory information, the tax authorities may impose on the party that has a duty of disclosure pursuant to Chapters 7 and 8 or requested information pursuant to Sections 10-1, 10-2, 10-3, 10-5, 10-6 and 10-7, a daily coercive fine when the information is not submitted within the fixed deadlines. The same applies when there are obvious errors in the information provided. A coercive fine may also be imposed on those who do not comply with orders about accounting pursuant to Section 11-1 within the fixed deadline.

(2) The total coercive fine pursuant to subsection 1, points 1 and 2, cannot exceed 50 times the court fee, cf. Section 1, subsection 2 of the Court Fees Act. The total coercive fine pursuant to subsection 1, point 3, cannot exceed NOK 1 million.
(3) In special cases, the tax authorities may reduce or waive the incurred fine.

(4) The coercive fine will not accrue if compliance is impossible due to circumstances not attributable to the person responsible.

(5) The Ministry may issue regulations about when mandatory information is not deemed to have been provided and about the level and apportioning of the coercive fine.

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Section 14-2. Rules of procedure for the imposition of coercive fines

(1) Pursuant to Section 5-6, prior notice is not required for decisions to impose coercive fines. In the notice of a decision to impose a coercive fine, cf. Section 5-8, the tax authorities shall inform about which obligations as stated in Section 14-1, subsection 1, are deemed not to have been fulfilled, the deadline for when the coercive fine takes effect and the size of the coercive fine.

(2) The coercive fine accrues to the Treasury.

Section 14-3. Additional tax

(1) Additional tax is imposed on taxpayers and tax-deductible persons, as stated in Section 8-8, subsections 1 and 2, when they provide incorrect or incomplete information to the tax authorities or fail to submit mandatory information when the failure to provide information can lead to tax benefits. Submitting information after the tax authorities have made a decision on the tax base and assessed tax is deemed to be failure to submit mandatory information.

(2) Additional tax is not imposed when the taxpayer or the tax-deductible person’s circumstances must be deemed excusable.

(3) Additional tax may be determined at the same time as the tax on which it is calculated, or at a subsequent special assessment. The deadlines in Sections 12-6 to 12-8 apply correspondingly.

Section 14-4. Exemption from additional tax

No additional tax is imposed

a) on the basis of correct and complete information pre-filled out in the tax return

b) when the incorrect or incomplete information is due to obviously inadvertent errors in calculation or in typing

c) when vendors fail to calculate VAT on ordinary book turnover, and it is established that the buyer has full right of deduction, or the buyer would have been entitled to VAT compensation pursuant to the VAT Compensation Act

d) when the taxpayer voluntarily corrects or completes information previously provided or used as a basis, such that the correct tax can be determined. This does not apply if the correction may be considered to be provoked by a control measure that has been or will
be implemented, or in the case of information which the tax authorities have obtained from other sources. Previously imposed additional tax is not waived.

e) when the additional tax for each circumstance is less than NOK 1,000 or

f) when the taxpayer has died.

0 Amended by the Act of 20 December 2016 no. 120.
1 Cf. Section 14-6 (1), point 3.
2 Cf. the Act of 19 June 2009 no. 58, Chap. 8.
3 The Act of 12 December 2003 no. 108.

Section 14-5. Rates and calculation basis for additional tax

(1) Additional tax is calculated at 20 per cent of the tax advantage that has been or could have been achieved. The rate shall be 10 per cent when the incorrect or incomplete information concerns information that has also been provided by the employer or others pursuant to Chapter 7 and information the company has provided pursuant to Section 8-9 for partners who are taxed pursuant to Sections 10-40 to 10-48 of the Taxation Act.

(2) Capital and income additions which give grounds for applying additional tax are considered to be the highest component of a taxpayer’s capital and income.

(3) If a taxpayer has a deficit for tax purposes¹, additional tax is calculated on the tax that would have been assessed on the basis of the evaded capital or income. The same applies when the assessed tax is lower than the tax that would have been assessed on the basis of the evaded capital or income.

(4) In the case of a timing error², surtax is calculated on the net benefit from the deferred assessment. In this context, a timing error occurs when

a) the incorrect or incomplete information has led to a tax saving that, without requiring new information from the taxpayer, would have led to an equivalent tax burden in subsequent periods

b) the taxpayer has specified the tax base in subsequent periods, or has failed to deduct the costs in subsequent periods, before the tax authorities have addressed the matter

c) the tax authorities have addressed the matter but the taxpayer substantiates that the income would nonetheless have been posted or the cost not deducted in a subsequent periods.

(5) Imposed coercive fines pursuant to Section 14-1, subsection 1, points 1 and 2, shall be deducted from the calculated additional tax for failure to submit information pursuant to Section 14-3, subsection 1, point 2.

0 Amended by the Act of 20 December 2016 no. 120.
1 Cf. the Taxation Act, Section 6-3.
2 Cf. the Taxation Act, Chap. 14.

Section 14-6. Extra additional tax³

(1) An extra surtax is imposed on taxpayers² and tax-deductible persons as stated in Section 8-8, subsections 1 and 2, who wilfully or through gross negligence provide the tax authorities with incorrect or incomplete information, or fail to provide mandatory information, when
the person in question understands or should understand that this may lead to tax advantages. An extra surtax may only be imposed in addition to additional tax pursuant to Section 14-3. The provision in Section 14-4 shall apply correspondingly.

(2) An extra surtax may be imposed by separate decision at the same time as or after imposition of additional tax pursuant to Section 14-3. The provision in Section 14-3, subsection 3, point 2, applies accordingly.

(3) Extra surtax is applied at a rate of 20 or 40 per cent of the tax that has been or could have been evaded. Section 14-5, subsections 2 to 5, applies accordingly.

(4) If, in any one year, a taxpayer is liable for extra surtax at different rates, the tax on which the extra surtax is to be calculated shall be allocated proportionately to the size of the capital or income to which the different rates are to be applied.

0 Amended by the Act of 20 December 2016 no. 120.
1 Cf. Section 16-2 (2).
2 See Section 1-2, b.

Section 14-7. Contravention penalty

(1) The tax authorities may impose a contravention penalty on
   a) third parties who do not fulfil their duty of disclosure pursuant to Chapter 7
   b) whoever does not contribute to control pursuant to Section 10-4
   c) whoever does not fulfil their obligations to maintain and store a personnel list issued pursuant to the Accounting Act¹.

(2) A contravention penalty is not imposed on a third party on whom a coercive fine² has been imposed for the same failure to provide information.

(3) A contravention penalty pursuant to subsection 1(a) and (c) shall constitute ten court fees, cf. Section 1, subsection 2 of the Court Fees Act³. For repeated contravention within twelve months of a contravention penalty being imposed, the penalty shall constitute 20 court fees. An additional penalty of up to two court fees may be imposed for each person, company, etc. about whom no information has been submitted and each person who has not been registered in accordance with the provisions relating to keeping personnel lists.

(4) A contravention penalty pursuant to subsection 1(b) may constitute up to 50 court fees, cf. Section 1, subsection 2 of the Court Fees Act.

(5) A contravention penalty will not be imposed if compliance is impossible due to circumstances not attributable to the person responsible.

(6) The contravention penalty accrues to the Treasury.

(7) The Ministry may issue regulations on the basis for calculation and on assessment of the contravention penalty.

0 Amended by the Act of 20 December 2016 no. 120. To be amended by the Act of 20 December 2016 no. 120 (in force 1 January 2019).
1 The Act of 19 November 2004 no. 73.
2 Cf. Section 14-1.
3 The Act of 17 December 1982 no. 86.
Section 14-8. Notification

In the notification pursuant to Section 5-6 relating to additional tax and contravention penalty, the deadline for submitting comments shall be at least three weeks. Notification pursuant to Section 5-6 may be omitted when the contravention penalty is imposed on the spot.

Section 14-9. Guidance on confidentiality rights, etc.

In cases relating to additional tax or contravention penalty, the tax authorities shall, as far as necessary so that a party can protect his interests in the case, advise the taxpayer or a third party on the scope of the right to not answer questions or submit documents or objects when the answer or submitted documents may expose the person in question to additional tax, contravention penalty or punishment.

Section 14-10. Deferred implementation of decisions on sanctions

(1) Decisions on additional tax and contravention penalty shall not be implemented until the appeal deadline has expired or the appeal has been settled.

(2) If the taxpayer or a third party intends to have the validity of the decision reviewed by the courts, the decision shall on request not be implemented until after the expiry of the lawsuit deadline or a final court decision has been served.

1 Cf. the Act of 17 June 2005 no. 67.

Section 14-11. Judicial competence when reviewing decisions on administrative sanctions

When reviewing decisions on additional tax and contravention penalty, the court may review all aspects of the case.

Section 14-12. 1 Punishment for third party misrepresentation, etc.

(1) A third party that has a duty of disclosure will be issued with a fine or be punished with a term of imprisonment of up to 2 years for providing incorrect or incomplete information to the tax authorities, or failing to provide mandatory information.

(2) A fine or imprisonment of up to one year will be imposed on a party that, through gross negligence, violates the description of the offence in subsection 1.

1 Cf. Norwegian Penal Code of 2005, Section 378 to Section 381.
2 Cf. Chap. 7.

Section 14-13. Penalty for failing to cooperate during an audit, etc.

A fine or a term of imprisonment of up to 2 years will be imposed on a party that fails to cooperate during an audit pursuant to Section 10-4.

0 Amended by the Act of 20 December 2016 no. 120.

Chapter 15 Legal action, etc.
Section 15-1. Legal action by taxpayers, etc.

(1) Whoever has the right of appeal\(^1\) against a decision the tax authorities\(^2\) have made under this Act, may take legal action for a review of the decision. This party may also take legal action to have an appeal decision reviewed.

(2) The parties that are entitled to take legal action for a review of decisions other than those pursuant to subsection 1, point 1, can be seen from the provisions in Section 1-3 of the Dispute Act.

1 Cf. Section 13-1 and Section 13-2.
2 Cf. Chap. 2.

(Section 15-2)

Section 15-3. Standing

(1) In legal action to review decisions pursuant to this Act, the tax authority that has made the decision will have standing on behalf of the Norwegian State. If the decision has been made by an appeal board, the tax office will have standing.

(2) In individual cases or in groups of cases, the Ministry may take over the standing or transfer it to another tax authority.

(3) Legal action against appeal board decisions pursuant to Section 15-2, subsection 1, shall be directed toward the chairman of the appeal board.

Section 15-4. Deadline for taking legal action

(1) Legal action concerning individual decisions\(^1\) on tax assessment\(^2\) must be taken within six months after the decision was sent to the taxpayer.\(^3\) Reinstatement may be granted for exceeding the deadline in accordance with the provisions in Sections 16-12 to 16-14 of the Dispute Act.

(2) The deadline for taking legal action is interrupted if the disputed matter is appealed to the Parliamentary Ombudsman. A new six-month deadline for taking legal action commences from the date the taxpayer receives notification from the Parliamentary Ombudsman that a final decision has been made or from the date the taxpayer is notified of the authorities’ reply to the Parliamentary Ombudsman’s request for a rehearing. However, the deadline for taking legal action pursuant to subsection 1 is not interrupted if the appeal does not lead to a decision on merits by the Parliamentary Ombudsman and this is due to wilful actions on the part of the taxpayer.

(3) How long it is possible to take legal action to review decisions other than those pursuant to subsection 1 follows from the provisions in Section 1-3 of the Dispute Act.

1 See Section 1-2, d.
2 Cf. Chap. 9.
3 Cf. Section 9-3 (1) and Section 15-5 (2), point 2.
Section 15-5. The right to set conditions for taking legal action

(1) The administrative body that has made individual decisions\(^1\) pursuant to this Act may determine that it shall not be possible to take legal action regarding the validity of the decision without the right of appeal against the decision having been used, and that the appeal has been decided by the highest appellate administrative authority that remains open.

(2) In all cases, it shall be possible to take legal action when one year has passed since an appeal was initially submitted, and it is not due to neglect on the part of the appellant that the decision of the appellate administrative authority has not been made. Provided that the appeal was submitted within the appeal deadline\(^2\), pursuant to Section 15-4, the deadline for taking legal action does not expire until the appellate administrative authority makes a decision in the case.

1 See Section 1-2. d.
2 Cf. Section 3-4.

Section 15-6. Tax assessment after judgement is served, etc.

(1) If the court finds that the taxpayer shall only pay part of the assessed tax, or shall only be reimbursed part of a refund claim, and sufficient information is not available to determine the correct tax amount, the judgement shall specify how a new assessment is to be performed.

(2) If the court finds that the authorities’ decision in a tax assessment case cannot be upheld due to formal defects, the decision shall be referred for review by the competent tax authority.

(3) A final judicial decision and settlement is binding on all tax creditors.

(Section 15-7)

Chapter 16 Entry into force, interim provisions and amendments to other Acts

Section 16-1. Entry into force

The Act enters into force as of the date\(^1\) determined by the King.

From the same point in time, the Act of 13 June 1980 no. 24 relating to tax administration (the Tax Assessment Act) is repealed.

1 1 January 2017 as per the resolution of 27 May 2016 no. 531.

Section 16-2. Interim provisions

(1) Section 12-6 applies to tax assessments accepted for alteration after the date the Act has entered into force. However, the tax authorities may not alter tax assessments for the taxation periods 2012 to 2014 in the taxpayer’s disfavour if it would not have been possible to alter the tax assessment pursuant to the deadline provisions in the Tax Assessment Act.

(2) Sections 14-3 to 14-7 have effect for cases that have been taken up through notice of additional tax or contravention penalty after the date of entry into force of the Act. The
previous provisions apply to cases relating to additional tax and contravention penalty with notice before the date of entry into force of the Act. The same applies in cases where the failure to provide information has been committed before the date of entry into force of the Act, insofar as the total additional tax or contravention penalty had been higher pursuant to the new provisions.

(3) The Ministry may issue regulations on interim provisions.

(Section 16-3)
Extract from the Regulation of 23 November 2016 no. 1360 regarding the Tax Administration Act (Tax Administration Regulation)

Chapter 1. Introductory provisions

Section 1-1. Scope

This Regulation contains provisions to supplement and implement etc. the Tax Administration Act.

Chapter 2. Tax authorities

(Sections 2-8 to 2-13-2)

Section 2-13-3. Guarantee Fund for Fishermen’s authority in cases of a refund pursuant to Chapter 4-2 of the Excise Duties Regulations

(1) The Guarantee Fund for Fishermen makes a decision concerning a refund pursuant to Chapter 4-2 of the Excise Duties Regulations.

(2) Appeals against the Guarantee Fund’s decision must be submitted to the Guarantee Fund.

(3) The appeal board in the case of appeals against the Guarantee Fund’s decision is the Directorate of Taxes.

(Section 2-13-4)

Section 2-13-5. The Customs Region’s authority in cases of value added tax and excise duties incumbent on importation

(1) The Customs Region, for taxpayers who have to submit a tax return pursuant to Section 8-3, subsection 3 or Section 8-4, subsection 5 of the Tax Administration Act, may alter the taxpayer’s assessment of VAT and excise duties incumbent on importation, when this is incorrect. The same applies if there has been no tax assessment.

(2) The Directorate of Taxes determines what authority the Customs region will have when the taxpayer as stated in subsection 1 submits a change report pursuant to Section 9-4 of the Tax Administration Act changing the information in the previously submitted tax return.

(3) Appeals against the Customs region’s decision on the assessment of VAT and excise duties must be sent to the tax office.

(4) The appeal boards in the case of appeals against the Customs region’s decision on the assessment of VAT and excise duties are the Tax Appeal Board and the Directorate of Taxes respectively.

(5) In legal action to review decisions made pursuant to subsections 1 and 2, the tax authority will have standing on behalf of the Norwegian State.

(6) The Customs region may demand the provision of security in accordance with Section 7-2, subsection 2 of the Value Added Tax Act.
Chapter 8. Duty of disclosure for taxpayers, etc.

Section 8.1. General duty of disclosure

Section 8.1-1. Content of tax returns, etc.

Information about the basis for determining tax must be specified as required in tax returns etc.

Section 8.1-2. Place of delivery for tax returns etc. on paper

Tax returns etc. on paper must be delivered to the recipient address determined by the Directorate of Taxes.

Section 8.4. Tax returns for excise tax

Section 8.4-1. Taxation period

(1) The taxation period for duties on electrical power and NO\(_x\) tax is quarterly.
(2) The taxation period for other excise duties is one calendar month.

Section 8.4-2. Deadline for submission

(1) The submission deadline for the tax return is the 18th of the month after taxation period.
(2) The submission deadline for the tax return for excise duty on electrical power is one month and eighteen days after the end of the taxation period in which the invoice is sent or the delivery or withdrawal without invoicing has occurred.
(3) The submission deadline for the tax return for excise duty on emissions of NO\(_x\) is the 18th of the month after the end of the taxation period in which the emission took place.
(4) The tax office may set a shorter deadline for filing the tax return if information exists about the undertaking’s circumstances that indicates the likelihood that the duty will not be paid on time.
(5) If the conditions for exemption are no longer met, cf. Section 8-4, subsection 4 of the Tax Administration Act, users must submit a tax return immediately.
(6) For tax returns as stated in Section 8-4, subsection 5 of the Tax Administration Act, the submission deadlines for the customs declaration laid down in or pursuant to Chapter 4 of the Customs Act apply.
Section 8-13. Notification of registration for VAT and Excise Tax

0 Amended by the Regulation of 21 December 2016 no. 1797 (in force on 1 January 2017, previously Section 8-12).

(Section 8-13-1)

Section 8-13-2. Submission deadline for registration notification for excise duties

(1) Notification of registration for excise duties shall be sent no later than one month before production or importation commences.

(2) Notification with information about and documentation for changes in previously submitted information, or that the business no longer meets the criteria for being registered, must be sent immediately. Such notification must also be sent when the business stops for more than three months.

0 Amended by the Regulation of 21 December 2016 no. 1797 (in force on 1 January 2017, previously Section 8-12-2).

Chapter 9. Assessment

Section 9-4. Taxpayer and tax-deducting party’s change of assessment, etc.

Section 9-4-1. Method and place of delivery

The provisions regarding the method and place of delivery in Chapter 8 are granted equivalent applicability for change notices pursuant to this Chapter.

(Sections 9-4-2 to Chapter 13)

Chapter 14. Administrative reactions and penalties

Section 14-1. Coercive fine

Section 14-1-1. Assessment of coercive fine

(1) Coercive fine for failure to fulfil the reporting obligation pursuant to
a) Chapter 7 of the Tax Administration Act amounts to two court fees per day
b) Chapter 8 of the Tax Administration Act amounts to half a court fee per day.

(2) The coercive fine for those who do not comply with orders about accounting pursuant to Section 11-1 of the Tax Administration Act amounts to one court fee per day.

(3) In special cases, the coercive fine can be set lower or higher, although with an upper limit of three court fees per day for coercive fines pursuant to subsection 1 and ten court fees per day for coercive fines pursuant to subsection 2.

(4) Coercive fines run from the date determined in the decision to impose a coercive fine, until such time that the person with a duty of disclosure has fulfilled this duty of disclosure.

Chapter 16. Entry into force, interim provisions and amendments to other regulations
(Section 16-1)

Section 16-2. Interim provisions

Section 16-2-1. Interim provisions regarding legal action

(1) In the case of legal action relating to tax assessment decisions pursuant to the Tax Assessment Act, the tax office that has made the decision in the first instance will have standing on behalf of the Norwegian State. Legal proceedings for review of a tax assessment decision must be issued within six months of the settlement notice or amendment decision having been sent. In cases concerning taxes deducted at source on share dividends, the legal action must be taken by 1 July of the year following the assessment year, although legal action relating to an amendment decision may be taken within six months of the decision being sent to the taxpayer. When an amendment is made pursuant to Section 3-11 no. 4, cf. Section 8-3 no. 5, the deadline for legal proceedings is calculated from when a new tax settlement is sent to the taxpayer. Reinstatement may be granted for exceeding the deadline in accordance with the provisions in Section 16-12 to Section 16-14 of the Dispute Act. After the expiry of this deadline, however, the deadline in Section 17-1, subsection 5 of the Tax Payment Act applies in cases of debt enforcement or temporary attachment. If the court comes to the conclusion that the taxable entity should only pay part of the assessed tax, and sufficient information is not available to determine the correct amount, the judgement shall specify how a new assessment is to be performed. If the court comes to the conclusion that a tax assessment decision cannot be upheld due to formal shortcomings, it must refer the decision for reconsideration by the tax authority concerned.

(2) In the case of legal action relating to tax determined pursuant to Section 6 no. 1 of the Petroleum Tax Act, the Petroleum Tax Office will have standing on behalf of the Norwegian State. Such legal action may only be taken against appeal decisions pursuant to Section 6 no. 1 (b) of the Petroleum Tax Act. In special cases, the Board of Appeal may decide that legal action may nevertheless be taken against a decision by the Petroleum Tax Office pursuant to Section 6 no. 1 (a) of the Petroleum Tax Act. The deadline for taking legal action is six months from the time when the appeal has been settled. Notwithstanding the provision in the previous point, legal action may be taken if the appeal has not been settled within one year following the expiry of the appeal deadline.

(3) In the case of legal action relating to decisions on value added tax pursuant to the Value Added Tax Act, the tax office that has made the decision in the first instance will have standing on behalf of the Norwegian State. Legal action to review tax settlements must be taken within six months following the expiry of the period to which the tax settlement relates or following notification that the decision has been sent. Reinstatement may be granted for exceeding the deadline in accordance with the provisions in Section 16-12 to Section 16-14 of the Dispute Act. After the expiry of this deadline, however, the deadline in Section 17-1, subsection 5 of the Tax Payment Act applies in cases of debt enforcement or temporary attachment. If the court, in cases relating to rights or obligations pursuant to the Value Added Tax Act, comes to the conclusion that somebody shall only pay part of the disputed tax amount, or shall only be reimbursed part of a refund claim, and sufficient information is not available to determine the correct tax amount, the judgement shall specify how a new assessment is to be performed. If the court comes to the conclusion that a decision on the
grounds for a VAT claim cannot be upheld due to formal shortcomings, it must refer the
decision for reconsideration by the tax authority concerned.

(4) Legal action relating to decisions made pursuant to the Excise Tax Act, the Motor Vehicle
and Boat Tax Act or the VAT Compensation Act must be arranged according to the
regulations in the Dispute Act.

(5) The Ministry may issue instructions concerning standing on behalf of the Norwegian
State in general, and in individual cases. In individual cases or in groups of cases, the
Ministry may take over the standing or transfer it to another tax authority.

(Sections 16-2-2 to 16-2-3)
Extract from the Act of 17 June 2005 no. 67 on payment and collection of tax and duties (the Tax Payment Act)

(Chapters 1 to 8)

Chapter 9. Payment

Section 9-1. Method of Payment

(1) Taxes and duties shall be paid by transferring the due amount to the collection authorities’ bank account, unless the collection authorities have accepted payment in cash.

(2) The Ministry may issue regulations that provide more detailed rules for the payment scheme for paying taxes and duties, including the obligation of financial institutions to reject payment orders that lack necessary information, and regarding access to cash payment to the collection authorities.


1 See Section 1-1 (2).

2 Cf. Chap. 2.

Section 9-2. Time and place for payment

(1) Payment of taxes and duties is deemed completed when the payment amount has arrived at the correct collection authority. For payments made by bank transfer, the payment is deemed completed when the amount has been credited to the collection authorities’ bank account. For transfers within the same bank, the payment is deemed completed when the amount has been credited to the recipient’s bank account.

(2) The specified payment deadline is also considered to be met
   a) when the payer’s deposit has been received by the bank.
   b) when the collection authorities have received and accepted a cheque or other form of payment.
   c) when petroleum tax is credited to the collection authorities’ account.

(3) Section 39, subsections 3 and 4 of the Financial Contracts Act applies accordingly for breaches of payment deadlines pursuant to subsection 2(a) and (b).

0 Amended by the Act of 20 December 2016 no. 114 (in force on 1 January 2017).

1 Cf. Chap. 2.

2 The Act of 25 June 1999 no. 46.

(Section 9-3)

Chapter 10. Due date

Section 10-1. Unconditional obligation to pay and the prohibition against conveyance of outstanding credit
(1) Claims for taxes and excise duties shall be paid when due and in the amounts originally determined, even if the amount determined has been appealed or brought before the courts.
(2) Claims for repayment of taxes and duties cannot be charged or assigned.  
(3) Subsection 2 shall not apply to disbursements under Section 3 (c), subsection 5, of the Petroleum Taxation Act. Nevertheless, the right to offset takes precedence above rights established by charge or assignment.

Section 10-2. Deferred due date

The time limit will be postponed until the next working day if the time for payment expires on a Saturday, Sunday, a holiday or a statutory public holiday.

(Sections 10-3 to 10-32)

Section 10-40. Domestic excise duties

(1) Domestic excise duties come due for payment at the same time as the obligation to pay excise duties arises. Nevertheless, this does not apply to:
   a) the annual motor vehicle tax for vehicles registered in the Motor Vehicle Register on 1 January, which comes due for payment on 20 March.
   b) the heavy goods vehicle tax for vehicles registered in the Register of Motor Vehicles on 1 January or 1 July, which comes due for payment in two equal instalments on 20 February and 20 August respectively.
   c) the non-recurring tax for registered undertakings, which comes due for payment on the eighteenth day of the month after obligation to pay excise duties arose.
   d) tax for the incorrect use of marked oil according to Section 4 of the Excise Tax Act, which falls due for payment three weeks after the notification of the demand is sent.

(2) In the case of undertakings that are registered with the tax office and obliged to pay such duties, the duty for any period in question falls due for payment on the same day as the tax return is to be submitted.

(3) The Ministry may issue regulations containing detailed rules concerning the due dates for claims covered in subsection 1.

Section 10-41. Customs duties, value added tax and excise duties incumbent on importation

(1) Customs duties and excise duties that arise upon importation and which are not charged to customs credit or to a daily settlement arrangement, cf. Section 14-20, come due for payment at the same time as the obligation to pay such customs duties arises.
(2) Claims charged to customs credit for a calendar month come due for payment on the eighteenth day of the following month.

(3) Claims for tax and duty charged to a daily settlement arrangement come due for payment on the first business day after the customs declaration was completed. The tax office may specify a deadline before which payment shall be effected on the due date.


(Sections 10-50 to 10-51)

Section 10-52. Liability claims

Liability claims pursuant to Chapter 16, liability claims pursuant to Section 4-1, subsection 2, and liability claims pursuant to Section 7 of the Act of 13 December 1996 no. 87 relating to tax on foreign artists etc. must be paid no later than two weeks after the notification of the claim has been sent, cf. Section 4-18 of the Norwegian Enforcement Act.


Cf. Section 11-1.

The Act of 26 June 1992 no. 86.

Section 10-53. Claims for tax and duty in amendment decisions etc. and adjustment by the taxpayer

(1) When the tax authorities amend an administrative decision which leads to an increase in a tax or duty for a claim that ordinarily falls due for payment pursuant to Sections 10-10 to 10-12, Section 10-21, Section 10-22, subsection 2 or Sections 10-30 to 10-41, then this increase and its interest according to Section 11-2 must be paid no later than three weeks after the notification of the decision is sent. Nevertheless, this will apply only if the deadline for payment comes later than the ordinary due date for the claim. If the increase comes about because the entity which is obligated to pay the tax or duty has itself altered a previously submitted return, the deadline will be calculated from the date upon which the notification of the change reaches the tax or duty authorities.

(2) In the event of an increase in tax arrears as a consequence of changes pursuant to the rules provided for in Section 9-4, Chapter 12 or Chapter 13 of the Tax Assessment Act, the deadline for payment shall be calculated from the date upon which notification of a new settlement has been sent to the debtor. Tax arrears for personal taxpayers shall be paid as early as possible, together with the second instalment.

(3) If a decision is made that entails repayment of compensation for value added tax, the amount must be repaid at the latest three weeks after notification of the decision has been sent.

Amended by the Acts of 22 June 2012 no. 43 (in force on 1 January 2015 as per the resolution of 26 September 2014 no. 1220), 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531) as amended by the Act of 20 December 2016 no. 120.

Cf. Section 1-3.

Cf. Section 7-1 (2).


Cf. Section 7-2.

Cf. Section 4-1 (1), b.
Section 10-60. Credit balances

(1) Where an excess amount of a tax or duty has been paid and otherwise where a credit balance arises, the amount and interest pursuant to Section 11-4 shall be reimbursed to the party that is obligated to pay the tax or duty, as soon as possible and no later than three weeks after the decision that resulted in repayment was adopted, except as otherwise provided for in statute or regulations. The payment shall also include interest paid on the repayable amount. Interest that has accrued but has not been paid will not apply.

(2) In the case of credit balances arising as a result of adjustment by the taxpayer on previously submitted tax returns, the deadline will be calculated from the date upon which the tax or duty authorities approved the amount for disbursement.

(3) In the case of credit balances that arise following ordinary assessment, cf. Section 7-1, the deadline will be calculated from the date on which the settlement was sent to the taxpayer. In other cases, the deadline will be calculated from the date on which assessment took place.

(4) In the case of claims for disbursement of value added tax to registered business undertakings pursuant to Section 11-5 of the Value Added Tax Act, the deadline will be calculated from the date upon which the tax return was received by the tax authority.

(5) In the case of claims for disbursement of compensation for value added tax, the deadline will be calculated from the end of the deadline for submitting tax returns according to the provisions stated pursuant to Section 8-14 of the Tax Administration Act, cf. Section 8-7.


1 Cf. e.g. Section 7-1 (3), point 2.
2 Cf. subsection 2.
3 Cf. Section 11-1.
4 Cf. the Tax Assessment Act Section 8-9.
5 The Act of 19 June 2009 no. 58.
6 Cf. the Act of 19 June 2009 no. 58 Section 15-8.

Chapter 11. Interest

Section 11-1. Interest on overdue payments

(1) Interest shall be calculated on claims for taxes and duties that are not paid by the due date in accordance with Chapter 10. Interest is calculated on the basis of the claim with the addition of interest pursuant to Sections 11-2 or 11-5, where applicable. Interest accrues from the due date and until payment has been made. In the case of claims pursuant to Section 10-52, interest accrues from the due date for the claim for tax or duty that will be covered by the liability claim, and until payment has been made.

(2) The Act of 17 December 1976 no. 100 concerning interest on overdue payments etc., Section 2, subsection 2 applies correspondingly.

(3) The rules on accelerated maturity in Section 10-20, subsection 4 and Section 10-21, subsection 2 do not apply to interest calculations pursuant to subsection 1.
Section 11-2. Interest in the case of amendment decisions, adjustment by the taxpayer, inheritance tax paid after the due date etc.¹

(1) Interest shall be calculated on increases in tax and duty determined by amendment decisions etc.² or as a result of the party that is subject to the tax or duty having amended a previously submitted return.

(2) Interest is calculated from the due date for the claims pursuant to Sections 10-1 to 10-41, and until a decision is made regarding the amendment etc., or a new and altered return arrives at the tax authorities, with the exception of items stated in subsections 3–7.

(3) Interest on increases in tax following a new assessment, cf. Section 7-2, will be calculated from 1 January in the year after the financial year.

(4) Interest on petroleum tax following a new assessment, cf. Section 7-2, will be calculated from 1 January in the year after the tax assessment year.

(5) Interest on excess repayments according to Section 10-1 of the VAT Act³ and interest on excess reimbursements according to Section 11-5 of the VAT Act are calculated from the time the amount was paid until a decision is made regarding a change of these types of payments etc.

(6) Interest on excess payments of compensation for VAT is calculated from the time the amount was paid until a decision is made regarding a change of these types of payments etc.

(7) If inheritance tax⁴ pursuant to Section 10-31, subsection 4 is paid after the due date that follows from Section 10-31, subsections 1 and 2, interest shall be paid on the tax or duty amount for the period from the ordinary due date and until the fee is determined with final effect.

(8) If payments have been made to cover the claim for a tax or duty before a decision on amendment etc. is made, or before notification of adjustment by the taxpayer of a previously submitted return has reached the tax and duty authorities, then interest will be calculated until the date of payment.

Section 11-3. Interest compensation on late disbursements ¹

(1) In the case of a refund of a tax² or duty later than the due date provided for in Section 10-60, interest shall be paid for the period from the due date and until payment has been made.

(2) The Act of 17 December 1976 no. 100 concerning interest on overdue payments etc., Section 2, subsection 2 applies correspondingly.

0 Amended by the Acts of 15 December 2006 no. 85, 14 December 2007 no. 110, 19 June 2009 no. 58 (in force on 1 January 2010 as per the resolution of 6 November 2009 no. 1347), 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531), 20 December 2016 no. 114 (in force on 1 January 2017).

1 Cf. Section 11-6 (2).

2 Cf. e.g. the Act of 19 June 2009 no. 58, Chap. 18 and Tax Assessment Act Chap. 9.

3 The Act of 19 June 2009 no. 58.

4 The Act of 19 June 1964 no. 14 is repealed by the Act of 13 December 2013 no. 110.
Section 11-4. Interest compensation on disbursements pursuant to an amendment decision etc. and adjustment by the taxpayer

(1) In the event of repayment of excess tax or duty as a consequence of an amendment decision etc., or adjustment by the taxpayer of a previously submitted return, interest compensation shall be paid from the date on which payment was effected and until the due date in accordance with Section 10-60.

(2) In the event of repayment following a new assessment, interest will be calculated from the finalised tax settlement after the ordinary assessment was sent to the taxpayer.

(3) In the case of disbursement of value added tax not previously paid in, interest will be paid from three weeks after the deadline for submission of the tax return for the taxation period in question.

(4) In case of types of disbursements other than those discussed in subsection 1, compensatory interest may be paid when special circumstances call for this. The Ministry may issue regulations determining that interest compensation shall be paid in other cases, even where special circumstances do not exist.

(5) In case of disbursement for excess payment of petroleum tax after a new assessment, cf. Section 7-2, interest shall be calculated from 1 January of the year following the year of income up until the date that payment is due as in Section 10-60.


1 Cf. Section 11-6 (2), point 2.
2 Cf. Section 7-2.

(Section 11-5)

Section 11-6. Interest rates

(1) The interest rate for interest pursuant to Sections 11-1 and 11-3 shall correspond to the rate determined pursuant to the Act of 17 December 1976 no. 100 concerning interest on overdue payments etc., Section 3, subsection 1, point 1. If a payment arrangement has been granted for inheritance tax because the inheritance or gift largely encompasses business activities, the interest rate shall be half of the rate provided for in point 1.

(2) The interest rate for interest pursuant to Section 11-2 shall be equivalent to the monetary policy base rate as determined by Norges Bank as at 1 January in the year in question, plus one percentage point. The interest rate for interest pursuant to Section 11-4 shall be equivalent to the monetary policy base rate as determined by Norges Bank as at 1 January in the year in question.

(3) Changes to the size of the interest rate shall take effect from the time at which the change enters into force, including for claims for tax and duty where interest accrues before the entry into force.

1 Cf. Section 10-32 (5).
Chapter 12. Rules on limitations

Section 12-1. Rules on limitations

(1) The Statute of Limitations applies with the exceptions that are stated in subsections 2–5.

(2) For claims on taxes and duties, the limitation period runs from the end of the calendar year of the claims or, in case of the last term of the claims, when these are due for payment.

(3) For advance tax, the limitation period runs from the end of the calendar year when the tax assessment was conducted. For claims regarding inheritance tax, the limitation period runs from the time the claim is due for payment pursuant to Sections 10-31 and 10-32. For claims regarding duties from gifts and distributions from undivided estates, the deadline shall nevertheless not begin to accrue until the taxation authorities have received a verified notification about the gift or the distribution, in accordance with Section 25, subsection 2 of the Norwegian Inheritance Tax Act.

(4) For inheritance tax, the period of limitations has a duration of ten years.

(5) If the limitation is discontinued according to the Act of 18 May 1979 no. 18 concerning the limitation period for claims (the Statute of Limitations), Section 17, then overdue interest that falls due for payment at a later date is not discontinued for claims on taxes or duties until the capital sum becomes obsolete.

Amended by the Acts of 9 December 2005 no. 115, 27 May 2016 no. 14 (in force on 1 January 2017 as per the resolution of 27 May 2016 no. 531).

1 The Act of 18 May 1979 no. 18.
2 Cf. Section 1-1 (2).
3 Cf. Chap. 10.
4 Cf. Chap. 4.
5 The Act of 19 June 1964 no. 14 is repealed by the Act of 13 December 2013 no. 110.

Chapter 14. Debt enforcement and provision of security

Section 14-1. Basis for the enforcement of distraint

The claim on taxes and duties provides the basis for the enforcement of distraint.

1 Cf. Section 1-1 (2).
2 Cf. the Norwegian Enforcement Act, Chap. 7.

Section 14-20. Customs credit and the daily settlement arrangement

(1) The tax office may issue credit for customs duties, value added tax and excise duties incumbent on importation.

(2) Forwarding agents that carry out customs clearance on behalf of others may be issued credit for customs clearances that are settled on that same clearance day (daily settlement).
(3) The tax office may establish the conditions for security before credit is issued, or at a later time.

(4) A special compensation fee will be paid to the State Treasury for the use of customs credit. The Ministry may issue regulations concerning the amount of this fee.

(5) The Ministry may issue regulations as to further rules for supplementing and execution of this subsection, including the conditions for credit, withdrawal of credit and the conditions for provision of security.

0 Amended by the Act of 19 June 2015 no. 54 (in force on 1 January 2016).
1 Cf. e.g. the Act of 19 June 2009 no. 58, Section 3-29 and Section 3-30.

Section 14-21. Furnishing of security for the excise duties

(1) When registering entities subject to the payment of taxes and duties, the tax office is permitted to require a security to be furnished for any outstanding non-recurring tax on motor vehicles 1. Detailed requirements regarding the security, including its scope and extent, will be determined by the tax office at the time of registration and may subsequently be amended.

(2) The tax office may require registered undertakings that are subject to the payment of taxes and duties pursuant to the Excise Tax Act 2 to furnish security for taxes and duties payable in the future. A requirement as to the furnishing of security may be imposed at the time of registration of the undertaking, or at a later date. Detailed requirements as to security, including its scope and extent, will be determined by the tax office in each individual case.

(3) The Ministry may issue regulations providing detailed conditions for the furnishing of security and specifying the elements to which importance shall be attached when assessing whether security should be required.

0 Amended by the Act of 19 June 2015 no. 54 (in force on 1 January 2016).
1 Cf. the Act of 19 June 1959 no. 2.
2 The Act of 19 May 1933 no. 11.

(Chapter 15)

Chapter 16. Liability regulations

(Sections 16-1 to 16-41)

Section 16-42. Obligations related to duty-free delivery of products and services

The Ministry may issue regulations providing that the recipient of duty-free products and services, who would otherwise be subject to a duty pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties, is liable for the duty if the party in question fails to satisfy the criteria for exemption from the excise duty. In such cases, the supplier will also be subject to the payment of excise duties if he knew or should have known that the criteria for an exemption had not been fulfilled.

(Sections 16-50 to 16-51)
(Chapters 17 to 19)
Chapter 9. Payment

Section 9-1-1. Payments made through a bank

(1) For payment of taxes and duties through a bank, payment must be made to the bank account that is designated by the collection authority.

(2) Payment through a bank can be conducted electronically or by using a payment voucher. The Directorate of Taxes may create specific payment vouchers to be filled in and submitted when making voucher payments through banks.

(3) A customer identification code (KID) must be used for electronic payments together with a payment order issued by the payer’s bank, if the bank offers such services.

(4) The payment system must refuse any electronic payment order for paying taxes or duties if a valid customer identification code (KID) is not generated, if the bank offers such services.

(5) For payment made through a bank, the bank and its settlement centre must make certain the correct payment date is registered for the payment and included in the payment transaction to the beneficiary.

Amended by the Regulation of 15 December 2015 no. 1602 (in force on 1 January 2016).

(Sections 9-1-2 to 9-1-4)

Chapter 10. Due date

Section 10-4-1. Monetary limits for payment and repayment of claims for taxes and duties

(1) Claims for taxes and duties, as well as credit balances – including any charges and interest payable pursuant to Sections 11-2, 11-4 and 11-5 of the Tax Payment Act – which individually amount to less than NOK 100, will not be paid or repaid. Nevertheless, this does not apply to:

a) mariners who are subject to the payment of taxes under Section 2-3, subsection 1 of the Taxation Act, where the monetary limit is NOK 2,000,

b) payment of claims for customs duties, credit fees for the use of customs credit, value added tax and excise duties collected upon importation, cf. Section 10-41 of the Tax Payment Act, where the monetary limit is NOK 50, except in the case of alcoholic beverages and tobacco where no monetary limit applies,

c) payment of the annual weight-based motor vehicle tax at a daily rate in accordance with the provisions on short-term use of trailers, cf. Section 7 of the Regulation of 29 June 2000 no. 688 concerning annual weight-based motor vehicle tax,

d) non-recurring tax on motor vehicles, where the monetary limit is NOK 200, and
e) the supplementary charge for late payment of the annual tax at a reduced rate, where the monetary limit is NOK 50.

(2) In the case of claims for taxes and duties payable in instalments or pursuant to a specified tax specification or declaration, the monetary limit will apply to the individual instalment, specification or declaration.

Section 10-4-2. Monetary limit for interest and interest compensation

Interest on overdue payments of less than NOK 50 – cf. Sections 11-1 and 11-3 of the Tax Payment Act – will not be paid or repaid. The same applies if the interest or interest compensation pursuant to Section 11-2 and Section 11-4 in special circumstances arises as claims to the extent the interest is not regulated together with the capital sum according to Section 10-4-1.

Section 10-4-3. Monetary limit for write-offs or revenue recognition of small remaining outstanding amounts

Outstanding amounts of less than NOK 50 remaining for payment may be waived. Similarly, the person or entity subject to payment of taxes or duties has no claim to outstanding amounts of less than NOK 50. The amounts mentioned in points 1 and 2 respectively may be charged as expenses or revenues in the accounts.

Section 10-4-4. Rounding off

Amounts will be rounded downwards to the nearest whole krone when calculating claims on taxes and duties.

Section 10-40-3. Due dates for overdue excise tax returns

The provision stated in Section 10-40, subsection 2 of the Tax Payment Act also applies to the excise duties that are reported on returns that were not submitted within the submission deadline.

Chapter 11. Interest

Section 11-1-6. Calculation of interest on late payment in the case of reductions in tax or duty

(1) If a claim for tax or duty is reduced, the interest on late payment shall be recalculated on the basis of the amended tax or duty.

(2) If a claim for tax or duty came due for payment in multiple instalments, and the interest is recalculated, equal amounts of each instalment will as far as possible be deemed to have
been waived. If the claim for tax or duty had previously been increased, the increase will be deemed to have been waived first, and a later increase before an earlier increase.

Section 11-2-1. Basis for calculation

For the purpose of calculating interest pursuant to Section 11-2 of the Tax Payment Act, the following shall not be included in the calculation basis: surtaxes, surcharges, extra duties and late-filing penalties, as well as excess reimbursements of compensatory interest according to Sections 11-3 and 11-4 of the Tax Payment Act. The same applies to interest described in Section 9-10 of the Tax Assessment Act, as it was worded until 1 January 2009, if the interest is calculated according to this provision pursuant to the regulations contained in Section 19-2-4.

Amended by the Regulations of 19 December 2008 no. 1487, 25 March 2010 no. 462 (in force 1 April 2010).

Section 11-2-2. Calculation of interest in the case of amendments in multiple instalments or years

For the purposes of calculating interest pursuant to amendment decisions and adjustment by the taxpayer, interest shall be calculated for each individual instalment or year. For the purpose of calculation, account shall not be taken of changes in other instalments or years.

Section 11-2-3. Calculation of interest in the case of multiple amendments in the same instalment or year

(1) If a claim for tax or duty is increased in relation to the preceding return or previously submitted information, adjustment by taxpayer or decision, the calculation of interest shall be based on the increase. If there have been multiple adjustments by the taxpayer before the tax and duty authority has approved the return or the information, interest shall be calculated only on the amount payable in total.

(2) In the case of claims for tax and duty that have been paid previously in during a period and on which interest has been paid pursuant to Section 11-4 of the Tax Payment Act, the same rate shall be used for the purposes of the new calculation as pursuant to Section 11-4 for the period.

Amended by the Regulations of 18 December 2014 no. 1792 (from the 2015 income year), 9 December 2016 no. 1537 (in force on 1 January 2017).

Sections 11-2-4 to 11-2-6

Section 11-3-1. Basis for calculation

(1) When calculating interest according to Section 11-3 of the Tax Payment Act, surtaxes, extra duties, coercive fines and contravention penalties, as well as interest pursuant to Section 11-1, Section 11-2, Section 11-4 and Section 11-5 of the Tax Payment Act, shall also be included in the calculating basis.

(2) The amount paid in last shall be counted as the amount repaid first. For the purpose of calculating interest, amounts outstanding used for the purpose of offsetting shall be considered to have been repaid on the same date as the offsetting takes place.

Amended by the Regulations of 21 January 2010 no. 45, 9 December 2016 no. 1537 (in force on 1 January 2017).
Section 11-3-2. Claims credited to the customs credit or the credit arrangement for non-recurring tax

Interest pursuant to Section 11-3 of the Tax Payment Act shall be calculated if claims charged to the account for customs credit or the credit arrangement for non-recurring tax are repaid by crediting the account. Interest shall be calculated from the first day of the month after the due date that follows from Section 10-60 of the Tax Payment Act, and until the first day of the month in which the amount is credited to the current credit.

(Sections 11-3-3 to 11-3-4)

Section 11-4-1. Basis for calculation

(1) When calculating interest pursuant to Section 11-4 of the Tax Payment Act, surtaxes, surcharges, extra duties, late-filing penalties and increased outgoing value added tax, as well as interest pursuant to Sections 11-1, 11-2 and 11-5 of the Tax Payment Act, shall also be included in the calculation basis.

(2) The amount paid in last shall be counted as the amount repaid first. Deductions by the employer decided by the Tax Collector shall be counted as paid on the first day in the settlement period in which the deduction takes place.

0 Amended by the Regulation of 21 January 2010 no. 45.

(Section 11-4-2)

Section 11-4-3. Calculation of interest in the case of amendments in multiple instalments or years

For the purposes of calculating interest pursuant to amendment decisions and adjustment by the taxpayer, interest shall be calculated for each individual instalment or year. For the purpose of calculation, account shall not be taken of changes in other instalments or years.

0 Amended by the Regulation of 19 December 2008 no. 1487.

Section 11-4-4. Calculation of interest in the case of multiple amendments in the same instalment or year

(1) In the case of reductions in relation to the last preceding return or submitted information, adjustment by the taxpayer or decision, interest shall be calculated on the basis of the reduction. If there have been multiple adjustments by the taxpayer before the tax and duty authority has paid out the amount owed, interest shall be calculated only on the amount payable in total.

(2) Previously calculated interest pursuant to Sections 11-1 and 11-2 of the Tax Payment Act on claims that are not upheld will lapse.

0 Amended by the Regulations of 18 December 2014 no. 1792 (from the 2015 income year), 9 December 2016 no. 1537 (in force on 1 January 2017).

Section 11-4-5. Interest on separate excise duty refunds

Interest shall be paid pursuant to Section 11-4 of the Tax Payment Act in the case of refunds of tax pursuant to Section 4-2-1 of the Regulation of 11 December 2001 no. 1451 concerning Excise Duties, cf. Section 11-6-1.
(Sections 11-4-6 to 11-5-9)

Section 11-6-1. Interest rates on refunds of tax and duties
The interest rate pursuant to Section 11-4-5 shall be 0.7 percent.

Section 11-7-1. Rounding off of interest
Interest amounts are rounded off downwards to the nearest whole krone.

Section 11-7-2. Deferred calculation or non-applicability of interest
The Directorate of Taxes and the Directorate of Customs may decide that the calculation of interest pursuant to Section 11-1, Section 11-2 and Section 11-5 of the Tax Payment Act may be deferred or cease to apply in the individual case.

Section 11-7-3. Calculation of interest upon amendments after judicial decision
For taxes and duties that are upheld after new rules are established by judicial decision, interest pursuant to Sections 11-1 and 11-2 of the Tax Payment Act shall be levied from the due date for the original claim for tax or duty.

(Sections 11-7-4 to 11-7-5)

(Chapters 12 to 13)

Chapter 14. Debt enforcement and provision of security

(Sections 14-4-1 to 14-21-1)

Section 14-21-2. Furnishing of security for the excise duties
(1) The tax office may require registered undertakings that are subject to the payment of taxes and duties pursuant to the Excise Tax Act to furnish security for taxes and duties payable in the future. A requirement as to the furnishing of security may be imposed at the time of registration of the undertaking, or at a later date.

(2) When assessing whether the furnishing of security should be required, account shall be taken of factors such as:
   a. whether the undertaking has repeatedly paid the duty late or has otherwise been in breach of such provisions,
   b. whether the undertaking has unsettled balances with regard to taxes, excise duties and customs duties,
   c. whether the undertaking, board members or management are considered creditworthy.
(3) In cases in which security is required, the provisions of Section 14-20-4, subsection 2 will apply correspondingly.

(4) Detailed requirements regarding the security, including its scope, will be decided by the tax office. As a main rule, this security will always cover the claim for the duty for two instalments. The tax office may impose additional requirements as to security if new circumstances or information so dictate.

0 Amended by the Regulation of 15 December 2015 no. 1602 (in force on 1 January 2016).

(Chapter 15)

Chapter 16. Liability regulations

(Section 16-30-1)

Section 16-42-1. Special rules on responsibilities regarding the excise duties

(1) When delivering natural gas and LPG pursuant to Sections 3-6-7 to 3-6-11, for electrical power pursuant to Sections 3-12-4, 3-12-5, 3-12-6 and 3-12-10 to 3-12-14, for mineral oil, natural gas and LPG pursuant to Sections 4-3-1 and 4-3-2, mineral oil, lubricating oil, natural gas and LPG pursuant to Sections 4-4-1 to 4-4-3 and duty-free biodiesel pursuant to Section 3-11-7 of the Regulation of 11 December 2001 no. 1451 concerning Excise Duties, it is the recipient who is responsible for paying the duty if the entity in question does not satisfy the conditions for exemptions on excise duties. Claims may be directed to the supplier insofar as the supplier knew or should have known that the requirements for exemption had not been fulfilled.

(2) In the event of the delivery of duty-free technical ethanol, the recipient is responsible for payment of the duty if the party in question does not satisfy the criteria for exemption from this excise duty.


(Chapters 17 to 19)
Directorate of Taxes’ remarks:

1. Lamp oil and lighter fluid
(cf. Section 1 of the Storting resolution concerning the basic fee on mineral oil etc., the CO₂ excise duty and the sulphur excise duty, and Sections 3-6-1, 3-7-1 and 3-10-1 the Excise Duties Regulations.

Lamp oil and lighter fluid contained in packages for retail are exempted from the duties.

2. Domestic aviation
(cf. Section 1, subsection 1(a) of the Storting resolution concerning the CO₂ excise duty and Chapter 4-6 of the Excise Duties Regulations)

The CO₂ excise duty on mineral oil for domestic aviation is NOK 1.10 per litre, whether the oil is for domestic aviation subject to quotas or other domestic aviation. Delivery of mineral oil for domestic aviation must occur directly into the aircraft’s tank.

3. The sulphur excise duty on mineral oil
(cf. Section 1 of the Storting resolution concerning the sulphur excise duty)

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4. Exemption for foreign NATO vessels
(cf. Section 2, subsection 1(d) no. 1 of the Storting resolution concerning the basic fee on mineral oil etc., Section 2, subsection 1(d) no. 1 of the Storting resolution concerning the CO\textsubscript{2} excise duty, and Section 2, subsection 1(d) no. 1 of the Storting resolution concerning the sulphur excise duty)

Mineral oil (bunkers) can be delivered duty-free to foreign NATO vessels if the person responsible for bunkering on board provides a declaration stating that the oil shall be used on board the vessel. This declaration may also be provided by the vessel’s superior military authority. This declaration must be provided when the bunkering takes place, and it must be archived for 10 years.

Registered undertakings may list duty-free deliveries of oil for deduction in the excise tax return. Non-registered suppliers may apply to the Norwegian Tax Administration for refunds.

The Norwegian Tax Administration may, upon inspection, demand to see invoices or other documents that prove the oil is for use in foreign NATO vessels.

5. Exemptions for international organisations
(cf. Section 4-9-2 of the Excise Duties Regulations)

Section 4-9-2 of the Excise Duties Regulations provides the right to exemptions for excise duties for products being imported into Norway to be used by international organisations. This exemption only applies to organisations that are listed in the Storting resolution. For the CO\textsubscript{2} excise duty on mineral products, the sulphur excise duty and the basic fee on mineral oil etc., an exemption is made for the Nordic Investment Bank, cf. the respective Storting resolutions (in the order listed above) Section 2(d) no. 2, Section 2, subsection 1(d) no. 2 and Section 2, subsection 1(d) no. 2.

6. Basis for calculating the excise duty
(cf. Section 1, subsection 1(a) of the Storting resolution concerning the CO\textsubscript{2} excise duty, Section 1, subsection 1 of the Storting resolution concerning the sulphur excise duty and Section 1 of the Storting resolution concerning the basic fee on mineral oil etc., as well as Sections 3-6-2, 3-7-2 and 3-10-3 of the Excise Duties Regulations)

The duty for mineral oil is calculated as per the actual number of standard litres delivered. Standard litres refer to the amount of mineral oil that constitutes one litre at one atmospheric pressure (101.325 kPa) and 15°C.

7. Exemption for waste oil imported from foreign countries
(cf. Sections 1 and 8 of the Storting resolution concerning the CO\textsubscript{2} excise duty, Sections 1 and 4 concerning the sulphur excise duty, Sections 1 and 4 concerning the basic fee for mineral oil etc., and Sections 1 and 4 concerning the excise duty on lubricants)

7.1 Exemption for waste oil imported from foreign countries
The tax and duties authorities have decided that imported waste oil shall be included in the general excise obligation for mineral oil. This implies that, as a point of departure, the excise duties on CO₂, sulphur and the basic fee on mineral oil etc. or the duty on lubricants shall be paid for waste oil. Waste oil refers to used lubricants or oil that can no longer be used for their original purpose and which require special final treatment procedures.

The Ministry of Finance has, in a resolution of 20 February 2007, decided to grant an exemption from the excise obligation for waste oil imported to Norway by authority of Section 7 (now Section 8) of the Storting resolution concerning the CO₂ excise duty, Section 7 (now Section 4) of the Storting resolution concerning the sulphur excise duty, Section 7 (now Section 4) of the Storting resolution concerning the basic fee on mineral oil etc. and Section 6 (now Section 4) of the Storting resolution concerning the excise duty on lubricants etc. An exemption from the excise obligation has also been granted for domestically produced waste oil.

This exemption was decided based on the need to ensure equal treatment of domestically generated and imported waste oil. The mineral oil excise duty has already been paid on waste oil that is collected in Norway. The Ministry assumes that waste oil imported to Norway from EU/EEA countries has already been subject to an excise duty. Taxation of this oil upon importation to Norway would imply a double payment of duties and the Ministry has therefore granted a general exemption from the mentioned excise duties on imported waste oil. For practical reasons, the exemption applies to waste oil imported from any country.

7.2 Oil recycled from oil drilling waste

In one specific case, the tax and duties authorities, in consultation with the environmental protection authorities, have decided that oil recycled from the thermal treatment of oil drilling waste is to be considered waste oil. It was decided that this oil would not be subject to the excise obligation on mineral oil. Oil that cannot be characterised as a product according to waste legislation may be subject to an excise duty after an individual assessment.

8. Exemptions for products exported to foreign countries

(cf. Section 2, subsection 1(a) of the Storting resolution concerning the CO₂ excise duty on mineral products, Section 2, subsection 1(a) of the resolution concerning the sulphur excise duty, Section 2, subsection 1(a) of the resolution concerning the basic fee on mineral oil etc., as well as Sections 2-7, 3-6-4, 3-7-3 and 3-10-4 of the Excise Duties Regulations)

Export to a foreign country refers to the export of products from Norway to another country’s landed territory. This implies that the product must have a recipient in another country, meaning that it is not sufficient to simply export a product from Norway. Exportation to another country’s continental shelf is not included in this exemption. However, we refer you in such cases to that stated about deliveries to the continental shelf in item 20.
9. Non-commercial vessels
(cf. Section 3(b) of the Storting resolution concerning CO₂ excise duty, Section 2(f) concerning sulphur excise duty, and Section 3(f) concerning the basic fee, as well as Section 4-4-1 of the Excise Duties Regulations)

According to the purpose of the regulation and long and established practice, the exemption for ships in foreign traffic only includes vessels in commercial traffic, defence etc. Mineral oil for use in non-commercial vessels such as private pleasure craft is not encompassed by the exemption for ships in foreign traffic.

10. Ships in foreign traffic, fishing and hunting in distant waters and specialised ships on assignment on the continental shelf – ships under construction
(cf. Section 3, subsection 1(b) and (c) and Section 5, subsection 1(d) and (f) of the Storting resolution concerning the CO₂ excise duty, Section 2, subsection 1(f) and (h) of the Storting resolution concerning the sulphur excise duty, Section 2, subsection 1(f), (i) and (j) of the Storting resolution concerning the basic fee on mineral oil etc., as well as Sections 4-4-1, 4-4-2 and 4-4-3 of the Excise Duties Regulations)

Mineral oil or gas may not be delivered duty-free to ships under construction by authority of the provisions concerning ships in foreign traffic, fishing and hunting in distant waters and specialised ships on assignment on the continental shelf. Only when a ship is cleared for transport to a foreign port etc., cf. Section 4-4-1, subsection 3 the Excise Duties Regulations, and otherwise satisfies the conditions for exemption based on the provisions concerning ships in foreign traffic, may mineral oil and gas be delivered to these ships duty-free, pursuant to Section 4-4-1. Mineral oil or gas may be delivered duty-free pursuant to Section 4-4-2, and mineral oil duty-free pursuant to Section 4-4-3, only if the vessel is to conduct fishing and hunting in distant waters or execute assignments on the continental shelf.

11. Fishing and hunting in inshore waters
(cf. Section 2, subsection 1(h) of the Storting resolution on the basic fee on mineral oil etc. and Section 1, subsection 1(a) concerning the CO₂ excise duty, as well as Section 4-2-1 of the Excise Duties Regulations)

The reduced rate for the basic fee and CO₂ excise duty on mineral oil for use in fishing and hunting in inshore waters is implemented by means of the registered taxable undertaking supplying the mineral oil at full rate, and the difference between the full rate and reduced rate being reimbursed by the Guarantee Fund for Fishermen.

12. Exemption on passenger personal effects
(cf. Section 2, subsection 1(c) no. 1 of the Storting resolution concerning the basic fee on mineral oil etc., Section 2(c) no. 1 concerning the CO₂ excise duty, and Section 2, subsection 1(c) no. 1 concerning the sulphur excise duty)

Fuels brought along as personal effects are exempt from these duties, on the conditions pursuant to with Section 5-1-2 no. 2 of the Customs Regulations. In addition to products that fall within the value limits in Section 5-1-1, an amount of 600 litres of fuel can be imported,
customs-free, in the normal fuel tank of a means of transport. Normal fuel tank refers to tanks the manufacturer has built into all the means of transport of the same type, and where the fuel is used specifically for the means of transport’s propulsion, operation of the cooling system or similar. For each means of transport, an additional 10 litres of fuel can be imported in approved spare petrol cans.

13. Exemption from the excise duty upon importation
No excise duties will be required for mineral products that are bunkered in a foreign country and which is consumed during domestic traffic in Norway. This exemption also applies to lighters that contain petrol in a container with a maximum volume of 0.3 litres.

14. The scope and extent of the obligation to pay this excise duty
(cf. Section 1 of Storting resolution concerning the CO₂ excise duty, Section 1 concerning the sulphur excise duty and Section 1 concerning the basic fee on mineral oil etc.)

All mineral oil is subject to excise duties to the extent it is not encompassed by the provisions for exemption in the Storting resolution. Mineral oil refers here to oil with a mineral origin where less than 90 percent by volume distils at at least 210°C (ASTM D 86 method).

Case law has also shown that mineral oil does not need to satisfy trade standards or similar criteria to be subject to excise duties. Neither are the customs tariff classifications decisive, according to case law. Oils produced during the processing of gases may be considered mineral oil according to Excise Duties Regulations. In this case we refer to the Borgarting Court of Appeals’ judgement of 14 November 2007 regarding Case Number 06-126361ASI-BORG/02 (LB-2006-126361), where pyrolytic oil produced when cracking ethane, propane and butane is considered a mineral oil subject to excise duties.

Bitumen with mineral (fossil) origin is liable for CO₂ excise duty on mineral products, sulphur excise duty and the basic fee on mineral oils etc. The term bitumen is normally understood as the heaviest hydrocarbon fractions that are returned by distillation of crude oil. Bitumen can also occur naturally in nature. Production of such bitumen triggers the duty to register and submit excise tax returns monthly. Undertakings that import bitumen may register. Registered businesses can declare bitumen in the excise tax return using tax type and group GM 100 and CM 101 and additional code 60, as well as tax type and group SO 777, assuming that the bitumen is used as raw material and otherwise fulfils the conditions of Storting resolution concerning CO₂ excise duty, Section 2(f), sulphur excise duty, Section 2(i), and the basic fee, Section 2(k), as well as Section 2-3, subsections 1 and 2 of the Excise Duties Regulations. An exempted user of bitumen as a raw material may provide a declaration that is valid for up to one year. It must be evident from the declaration what the bitumen is to be used for. The user must be able to substantiate and justify this use. Registered businesses must submit the excise tax return even if no tax is collectable for the period (”0 return”). Non-registered users of bitumen as a raw material may apply for reimbursement of paid up excise duty, cf. Section 2-3, subsection 3 of the Excise Duties Regulations.

The scope and extent of the obligation to pay excise duty on natural gas and LPG is explained in Item 23 below.
15. Exemption for the basic fee on mineral oil etc. for means of transport running on rails
(cf. Section 2, subsection 1(m) of the Storting resolution concerning the basic fee on mineral oils etc.
and Section 3-10-5 of the Excise Duties Regulations)

Mineral oil may be delivered without paying the basic fee for mineral oil etc. for use in train
propulsion or other means of transport that run on rails, including the heating and lighting
of such vehicles, based on a declaration. This declaration is to be filed on form RF-1327. The
declaration should use the tax type GM 100 with additional code 58.

16. Dispensation from the excise obligation
(cf. Section 8 of the Storting resolution concerning the CO₂ excise duty, Section 4 concerning the
sulphur excise duty and Section 4 concerning the basic fee on mineral oil etc.)

Subject to application, the tax office may grant exemption from or reduce the excise duty if
individual cases or situations arise that were not considered at the time of the enactment of
the Storting Resolution, and where – in the assessment of the tax authorities – the duty has
an unintended effect in that individual case. In other words, the provision imposes two
conditions, both of which must be fulfilled As a consequence of this, the right to dispensation
is very limited.

It follows from pages 24 to 25 of Proposition to Storting no. 1 (1985-86), which provides a
general discussion of the authority to grant dispensation in the area of excise duties, that
economic, social, health, industry policy or similar factors are not ascribed weight when
assessing whether the conditions for exemption have been met. This has also been
consistently applied in practice.

17. Reduction of the sulphur excise duty
(cf. Section 2, subsection 1(i) of the resolution concerning sulphur excise duty, and Sections 3-7-4,
3-7-5, 3-7-6, 5-11 and 5-12 of the Excise Duties Regulations)

17.1 Conditions for a reduction in the excise duty
Because Norway does not have any accredited laboratories that can issue a test report on
sulphur content, the institutions that were previously used in connection with binding
sulphur, such as Det Norske Veritas, Sintef and Kjelforeningen Norsk Energi, may still be
used to verify and control figures presented by undertakings that are subject to the excise
duty.

17.2 The application form
The Norwegian Tax Administration’s form for excise duties and fees, RF-1326, shall be used
when applying for such reductions. Cross off in Box 2 - "Application for a refund".

Tax type SO and the correct tax group and additional code for every interval of removal
efficiency must be used for a refund on the sulphur excise duty. The table with the codes for
the degree of removal efficiency and its rates can be found by enquiring at your respective
tax office.
The codes must be recorded in columns 13, 14 and 15 on the form, respectively. The rates, total number of litres and the amount of the refund applied for must be listed in columns 17, 18, 19 and 22, respectively.

The application shall be dated and signed (Boxes 26, 27 and 28), and parts 1 and 2 sent to the tax office through an authorised controlling institution. The authorised controlling institution shall attest to the stated sulphur content (degree of removal efficiency) being correct in Box 25, cf. Section 3-7-6 of the Regulations.

18. Freight and passenger transport within domestic shipping
(cf. Section 5(h) of the Storting resolution concerning the CO₂ excise duty, Section 2, subsection 1(g) concerning the basic fee on mineral oil etc. and Chap. 4-3 of the Excise Duties Regulations)

An exemption from the basic fee on mineral oil and CO₂ excise duty on natural gas and LPG is granted for vessels providing freight and passenger transport in domestic shipping. The term freight and passenger transport in domestic shipping refers to real, physical movement of goods and/or passengers between two Norwegian ports. This means, for example, that the use of a vessel as stationary hotel ship will fall outside the exemption. Furthermore, the supply of gas and mineral oil to tours where passengers embark in one port and disembark in the same port, without the vessel having been in any other ports, will fall outside the exemption. Also the supply of gas or mineral oil for use in vessels that are under construction, in storage or are in a ship yard, will fall outside the exemption.

18.1 Exemption on delivery
Registered undertakings can supply mineral oil without the basic fee, and natural gas and LPG without CO₂ excise duty, when mineral product is delivered to vessels used for freight and passenger transport. The registered undertaking may declare the specific delivery as exempt from the excise duties in the excise tax return, cf. Sections 4-3-1 and 4-3-2 of the Excise Duties Regulations. On declaration of mineral oil exempt from basic fee pursuant to these provisions, tax type GM 100 and additional code 08 are used. On declaration of natural gas and LPG exempt from the CO₂ excise duty, tax types CN 101 and CL 101 respectively are used, together with the additional code 08.

18.2 Application for a refund
For mineral oil supplied with basic fee, and for gas supplied with CO₂ excise duty, a company entitled to an exemption that conducts freight and/or passenger transport in domestic traffic can apply for a refund from the tax office. The Norwegian Tax Administration’s form for excise duties and fees, RF-1326, shall be used in this instance. Cross off in Box 2 - "Application for a refund".

On the refund application, use tax type CN 110 for the CO₂ excise duty on natural gas, CL 110 for the CO₂ excise duty on LPG and GM 100 for the basic fee on mineral oil etc. No additional codes are used.

The tax type and group must be recorded in columns 13 and 14 on the form respectively. The rates, total number of Sm³/kg/litres and the amount of the refund being applied for must be listed in columns 17, 18, 19 and 22 respectively. The vessel’s name, identification signal and
type should be stated in Box 25 with a referral to the correct line number. Documentation and a declaration, cf. point 18.3 below, must be attached, sorted by vessel.

The application shall be dated and signed (Boxes 26, 27 and 28), and parts 1 and 2 sent to the tax office where the owner of the vessel has its head office, cf. Section 4-3-4 of the Excise Duties Regulations. Applications regarding tax paid prior to 1 July 2012 shall be sent to the tax office.

18.3 Declaration and documentation
A declaration must be provided in accordance with the provisions of Section 4-3-3, both in the event of exemption on delivery and in the event of a refund. The declaration shall be issued by the shipping company or the person on board who is responsible for bunkering, and who represents the shipping company and has authority to enter into agreements etc. about the ongoing operation of the vessel. Shipping company here refers to the company that is legally and financially responsible for the operation of the vessel which is carrying out the operations eligible for an exemption, cf. that which is stated about traffic initially in point 18. If several shipping companies are operating aboard the same vessel, for example where one company is responsible for the transport of goods and another is responsible for transporting passengers, the declaration may be given by representatives from both companies. There are also grounds to submit general declaration that is valid for up to one year, cf. Section 4-3-3, subsection 3.

It must be clear from the declaration that the shipping company is aware that a tax obligation arises if the vessel is used for other purposes than that expressed in the declaration. In the event of direct exemption, the registered undertaking must ensure that each delivery can be linked to the declaration by the name of the vessel being stated in the accounting voucher for the delivery. In addition to the documentation requirements pursuant to Chapter 4-3 of the Excise Duties Regulations, the Norwegian Tax Administration may also request different documentation for exemptions if necessary, cf. Section 2-8 of the Excise Duties Regulations.

18.4 Commercial use is a condition
It is a condition that the vessel only be used in the eligible user’s business, cf. Section 4-3-3, subsection 1, point 1. This means for example that if company A has leased the vessel to company B, which operates freight transport, company A can not claim exemption. The leasing of vessels is not an activity that is eligible for exemption, cf. Chapter 4-3 of the Excise Duties Regulations, and in this example it is only the lessee that may claim exemption, provided the other conditions are met.

18.5 Refund rates
For freight and passenger transport, the refund amount constitutes the full rate for the individual year for the CO₂ excise duty and the basic fee, cf. Section 5(h) of the resolution concerning the CO₂ excise duty on mineral products and Section 2, subsection 1(g) of the resolution concerning the basic fee for mineral oil etc.

18.6 Vessels covered by the refund scheme
It is not a condition for the vessel to be registered in a particular vessel type code, but it is a requirement for the vessel to be registered in a Norwegian ship register or a ship register in...
another EEA country, cf. Section 4-3-1, subsection 3 and Section 4-3-2, subsection 3 of the Excise Duties Regulations. It stated in Section 4-3-1, subsection 4 and Section 4-3-2, subsection 4 that the person eligible for exemption must be registered in the Register of Business Enterprises.

18.7 Applications regarding duty paid prior to 1 July 2014
For excise duty paid before 1 July 2014, it is only the owner of the vessel that can be granted exemptions or apply for a refund of the excise duty. Moreover, it is a condition for exemption from or refund of excise duty paid before 1 July 2014, that the vessel was registered within specified vessel type codes. The amendments relating to this, which came into force on 1 July 2014, will not be granted retroactively.

19. Deliveries to facilities on the continental shelf etc.
(cf. Section 2, subsection 1(j) of the Storting resolution concerning the basic fee on mineral oils etc. and Section 4-4-3 of the Excise Duties Regulations)

The term “continental shelf” in Section 4-4-3 of the Excise Duties Regulations shall be understood to mean any country’s continental shelf. The provision for exemption is consequently not limited to deliveries to facilities and specialised ships on assignment on the Norwegian Continental Shelf.

20. Liability for incorrect declarations
(cf. Sections 2-1, 3-6-7 to 3-6-11, 4-4-4 and 3-10-5 of the Excise Duties Regulations, Section 16-42 of the Tax Payment Act, Section 16-42-1 of the Tax Payment Regulation and Section 8-4 of the Tax Administration Act)

When delivering natural gas and LPG pursuant to Sections 3-6-7 to 3-6-11, mineral oil, natural gas and LPG pursuant to Sections 4-3-1 and 4-3-2, mineral oil, lubricating oil, natural gas and LPG pursuant to Sections 4-4-1 to 4-4-3 of the Excise Duties Regulations, it is the recipient who is responsible for paying the duty, and must supply the excise tax return cf. Section 8-4 (4) of the Tax Administration Act, if the person in question does not satisfy the conditions for exemptions from excise duty. Claims may be directed to the supplier insofar as the supplier knew or should have known that the requirements for exemption had not been fulfilled.

21. The wood processing industry, the herring meal and fishmeal industry, and manufacturers of colouring agents and pigments
(Cf. Section 1, subsection 1(a) of the resolution concerning the CO₂ excise duty, Section 1, subsection 1, point 2 and Section 2, subsection 1(l) of the resolution concerning the basic fee on mineral oil etc. and Sections 2-9, 4-5-1 and 4-5-2 of the Excise Duties Regulations)

The basic fee on mineral oil etc. is refunded in its entirety for mineral products used in the herring meal and fishmeal industry. For the wood processing industry and for manufacturers of colouring agents and pigments, the basic fee is refunded with the difference between the full rate and the reduced rates. The CO₂ excise duty is refunded with the difference between the full rate and the reduced rates for uses that are not subject to
allocated quotas on emissions from the wood processing industry and the herring meal and fishmeal industry.

The reduced rate for the wood processing industry and for manufacturers of colouring agents and pigments is included in the general block exemption in Commission Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation). The legislative act is included in the EEA Agreement’s Attachment XV no. 1(j), and the regulation has been published in the European Union Legal Review L 187 of 26 June 2014. Article 3 of this regulation states that individual aid given through an aid scheme must fulfil the conditions of the regulation. Art. 44 of the regulation explains the special rules that apply to aid schemes in the form of reduced environmental duties. Reference to Art. 44 of the regulation is also included in Section 2-9 of the Excise Duties Regulations.

One condition for a refund of the basic fee on mineral oil etc. and the CO\textsubscript{2} excise duty for entities that are not subject to allocated quotas is that the mineral products may only be used for industrial production and not for the entity’s vehicles etc.

All refund applications for the excise duties on mineral products used in the wood processing industry, the herring meal and fishmeal industry and for manufacturers of colouring agents and pigments shall be sent to the tax office.

22. Exemption and reduced rates for usage that emits discharges within allocated quotas
(cf. Section 1, subsection 2(b) and subsection 3 as well as Section 2(g) of resolution on the CO\textsubscript{2} excise duty, and Section 3-6-6 of the Excise Duties Regulations)

The CO\textsubscript{2} excise duty on mineral oil and petrol for usage that emits discharges within allocated quotas pursuant to the Act of 17 December 2004 no. 99 concerning Greenhouse Gas Emission Allowance Trading and the Duty to Surrender Emission Allowances (the Greenhouse Gas Emission Trading Act) is refunded in its entirety. Where the CO\textsubscript{2} excise duty on natural gas and LPG is concerned, the refund is based on the difference between the full and the reduced rates. For LPG the reduced rate is NOK 0, which implies that the duty for LPG is refunded in its entirety. The refund scheme does not encompass usage that emits discharges within allocated quotas that arise from mineral products covered by the Storting resolution concerning the CO\textsubscript{2} excise duty for petroleum activities on the continental shelf. This scheme does not apply to domestic aviation subject to quotas, cf. Item 2 above.

Refund applications must be submitted to the tax office on form RF-1326. This is a monthly refund. The refund application should include calculated or actual figures for emissions that are subject to allocated quotas pursuant to an approved programme for calculating and measuring discharges, cf. Section 2-3 of the Regulations of 23 December 2004, no. 1851 concerning Greenhouse Gas Emission Allowance Trading and the Duty to Surrender Emission Allowances (the Greenhouse Gas Emission Trading Regulations). The application must include an overview of the types and amounts of consumed energy carrier in tonnes, which thereafter is converted using the conversion factors stated below. Natural gas must be stated in Sm\textsuperscript{3}. Furthermore, the emissions factors that form the basis for calculating CO\textsubscript{2}
emissions must be explained, as well as the calculated CO2 emissions themselves. As an alternative, an overview of the actual emission measurements may be included.

The refund is given on the condition that the undertaking’s annual report concerning emissions of greenhouse gases that are subject to allocated quotas pursuant to Section 14 of the Greenhouse Gas Emission Trading Act is submitted and approved by the climate and pollution authorities according to the rules set out in Section 15 the Greenhouse Gas Emission Trading Act. The individual undertaking shall send the pollution control authorities’ annual decision regarding the approval of the emissions report to the tax office by the 18th of May. Based on the approved report, the tax office will carry out a reconciliation of refund payments for the year to which the report applies, and make a decision as to payment or a refund.

Excise duty rates that were applicable at the time of the allocated quota emissions will form the basis for the refund.

Oil must be stated in litres when applying for a refund on the CO2 excise duty on mineral oil. If the amount of mineral oil is stated in litres in sales documents or similar documents, and it is possible to document that this amount is applicable to the allocated quota emissions, then a refund will be granted for the number of litres of mineral oil that appear on the sales documents or similar documents. If necessary, the number of litres may be stated on the refund application based on conversions from weight according to the following conversion factors:

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Conversion Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paraffin/kerosene</td>
<td>0.81 tonnes/m³</td>
</tr>
<tr>
<td>Diesel, gas and domestic heating oil</td>
<td>0.84 tonnes/m³</td>
</tr>
<tr>
<td>Heavy distillate</td>
<td>0.88 tonnes/m³</td>
</tr>
<tr>
<td>Heavy oil</td>
<td>0.98 tonnes/m³</td>
</tr>
</tbody>
</table>

The tax type and group must be filled in pursuant to the comments concerning this in Item 29. No additional codes are used on the refund application for the CO2 excise duty for emissions that are subject to allocated quotas. “Application for a refund” in Box no. 2 and “Credit Balance” in Box no. 30 must be crossed off.

23. The excise duty on natural gas and LPG
(cf. Section 1, subsection 1(c) and (d), subsections 2 and 3 as well as Section 5 of the resolution concerning CO2 excise duty)

The CO2 excise duty on mineral products must be paid on natural gas and LPG (Liquefied Petroleum Gas). The rates for this are as stated in the Storting resolution.

We refer you to Item 22 above where gas delivered for usage that emits discharges within allocated quotas is concerned. Some exemptions that only apply to the CO2 excise duty on natural gas and LPG are described in Section 5 of the Storting resolution concerning the CO2 excise duty.
The technical area of application for the CO2 excise duty on mineral products appears in Section 3-6-1 of the Excise Duties Regulations. The terms natural gas and LPG are not defined in the regulations. However, a provision on gas mixtures is included. Section 3-6-1(c) of the Excise Duties Regulations states that the entire gas mixture is subject to excise duties as natural gas if natural gas is the main component of the mixture. Mixtures where the proportion of natural gas is less than 50 volume percent are not encompassed by the excise obligation, nor the proportion of natural gas. For LPG, the same rule applies pursuant to Section 3-6-1(d).

Pure biogas and hydrogen are not included in the excise obligation, and any proportions of biogas or hydrogen mixed into natural gas or LPG are exempt pursuant to Section 5, subsection 2 of the Storting resolution, cf. Section 3-6-2, subsection 4, last item of the Excise Duties Regulations.

The basis for calculating the excise duty is the total number of Sm3 of natural gas and the total number of kilograms of LPG.

In addition, road use duty shall be paid on natural gas and LPG, cf. Section 1, subsection 1(c) and (d) of the Storting resolution concerning the road use duty on fuel, and the circular on road use duty on fuel for 2017.

23.1 Further information on the reduced rate for industry and mining

The reduced rate for industry and mining is described in more detail in Section 3-6-7 of the Excise Duties Regulations. As a point of departure, there are two conditions for delivering gas at a reduced rate according to this provision, cf. subsection 5. First of all, the registered undertaking must have received confirmation that the company that will be using the gas is registered in a specific business sub-group according to Statistics Norway’s standard for industrial classification (SN2007). Secondly, the registered undertaking must have received a declaration from the end-user that states how much of the gas will be subject to a duty at a reduced rate.

All undertakings that are registered in a business sub-group with the right to a reduced rate pursuant to Section 3-6-7 of the Excise Duties Regulations shall as a point of departure be charged a reduced rate regardless of whether the company actually works within a type of business activity that is not encompassed by these business sub-groups. We refer you in this regard to that stated below about the types of usage that give the right to a reduced rate.

23.1.1 Changing business sub-group

If an enterprise is registered in business sub-groups with the right to reduced rates, but this registration was based on incorrect conditions, then a notification correcting this must be sent to the Register of Legal Entities. The address of the Register of Legal Entities is: Enhetsregistreret, P.O. Box 900, 8910 Bronnøysund. The e-mail address is firmapost@brreg.no

Undertakings that are registered in the wrong business sub-group must send a change notice to the Register of Legal Entities. In the event of such a change, the undertaking will receive a printout of the new grouping. This printout must be presented to gas salespersons/companies before these can invoice at the reduced rate. A change of the
registration conditions comes into force only after the change is made, cf. Section 3-6-7, subsection 3 of the Excise Duties Regulations.

23.1.2 Various business sub-groups
A business may be divided into several “companies”, in statistical terms, and may be registered in various business sub-groups. When an end-user has various types of undertakings that are subject to different excise duty rates, consumption must be allocated. This distribution key must be set out in the declaration that the end-user submits, pursuant to Section 3-6-7, subsection 5 of the Excise Duties Regulations.

23.1.3 Usage that grants the right to a reduced rate
In addition to the company being registered in a specific business sub-group, the gas must also be used specifically in connection with the production process itself. These limits are described in more detail in Section 3-6-7, subsection 4 of the Excise Duties Regulations. It would be incompatible with the government’s rules for its support scheme and the EEA Agreement to apply the reduced rate from the Storting resolution for gas that is to be used as motor vehicle fuel, even if it can be said that this is used in connection with production processes. This is why Section 3-6-7, subsection 4, last item of the Excise Duties Regulations states that the full excise duty must be paid for gas used as a motor vehicle fuel.

23.1.4 Implementation – direct deliveries from registered undertakings to end-users
Registered undertakings are responsible for calculating, reporting and paying excise duties and must provide documentation that proves they can declare the relevant gas at a reduced rate in the excise tax return. As stated above, the requirements regarding documentation are pursuant to Section 3-6-7, subsection 5 of the Excise Duties Regulations.
Documentation required: firstly, a confirmation from the Register of Legal Entities stating that the user of the gas is registered in a business sub-group with the right to a reduced rate according to the Storting resolution. Secondly, the registered undertaking must have received a declaration from the end-user showing how much of the gas will be used in connection with production processes and not as a motor vehicle fuel, because it is only this gas that is subject to duty at a reduced rate.

23.1.5 Implementation – deliveries via non-registered dealers/wholesalers
The obligation to register and have the right to be granted reduced rates for the CO₂ excise duties on natural gas and LPG is limited to manufacturers and importers. When these entities sell gas to non-registered dealers, the recipient shall always invoice at the full excise duty rate.

Dealers may sell gas at reduced rates to end-users who satisfy the conditions in Section 3-6-7 of the Excise Duties Regulations. To this end, end-users must supply confirmation of the business sub-group and provide a declaration regarding the proportion of gas that is to be used in connection with industrial production or mining operations. The dealer is obligated to archive this documentation.

The dealer may thereafter settle accounts with his registered or non-registered supplier. This is done by the dealer presenting a declaration that shows the total amount of gas delivered at reduced rates. The supplier then credits the dealer for the difference between the full rate
and the reduced rate. The declaration from the dealer must not contain information about
the recipient of the gas. The supplier must keep such declarations in its tax records.

Settlements in arrears may not be conducted more than once a month. The supplier cannot
refuse to complete settlements in arrears or claim that the settlement in arrears be conducted
less than once a month. Any supplier who has completed a settlement with a dealer, may
demand settlement from his own registered or non-registered supplier.

When the supplier is a registered undertaking, he may deduct the credited duties in the next
ordinary excise tax return. This is done by stating the amount of gas that is credited in tax
group 400 with additional code 57. This is an additional code that provides for a direct
deduction of the excise duty on the return. This scheme is comparable with the scheme used
for products that are returned to an undertaking’s warehouse.

The legislation concerning this does not allow end-users to apply for a refund.

23.2 Exemption on gas for chemical reduction or electrolysis, metallurgical and
mineralogical processes
Section 5, subsection 1(a) of the Storting
resolution provides for a full exemption for gas for
processes using chemical reduction or electrolysis, metallurgical and mineralogical
processes, cf. Section 3-6-8 of the Excise Duties Regulations. The exemption corresponds with
the exemptions in the EU Energy Products Directive and only applies to deliveries for these
specific processes. Undertakings may deliver gas duty-free after having received a
declaration from the user that states what the gas is to be used for, as well as the amount.

If the registered undertaking delivers to a dealer/wholesaler, who then delivers the gas for an
exempted purpose, then a settlement in arrears may be performed between the
dealer/wholesaler and the registered undertaking in the same manner as with settlements for
reduced rates, cf. Item 23.1.5 above. The registered undertaking may deduct the credited
duties directly from the next ordinary excise tax return. This is done by the registered
undertaking recording the amount of gas credited in tax group 500 using additiona
l code 82.

Equivalent settlement in arrears can take place between non-registered suppliers, cf. Item
23.1.5 above.

The legislation concerning this does not allow end-users to apply for a refund.

23.3 Exemption for gas delivered to commercial greenhouses
Natural gas and LPG delivered to commercial greenhouses are exempt from the excise duties
according to Section 5, subsection 1(b) of the Storting resolution. The exemption is regulated
in detail in Section 3-6-9 of the Excise Duties Regulations. In the same manner as with the
exemption for gas used in power-intensive processes, the exemption can be carried out
directly upon delivery from the registered undertaking after the declaration from the end-
user is presented. If the gas is delivered by a non-registered dealer or wholesaler, a
settlement in arrears may also be carried out for this according to the procedure described in
Item 23.1.5 above. This is done by having the registered undertaking state the amount of gas
that is credited in tax group 500 with additional code 83.
The legislation concerning this does not allow end-users to apply for a refund.

**23.4 Exemption on gas for vessels that work with fishing and hunting in inshore waters**

Section 5(g) of the Storting resolution states that gas for vessels that work with fishing and hunting in inshore waters are exempt from this duty. This exemption is carried out in the same manner as with the reduced CO₂ excise duty for mineral oil. This means that the application for a refund must be sent to the Guarantee Fund for Fishermen, cf. Sections 4-2-1 to 4-2-3 of the Excise Duties Regulations and Section 2-13-3 of the Tax Administration Regulation.

**23.5 Exemption on gas for ships in foreign traffic and vessels that work with fishing and hunting in distant waters, and for exported gas**

The exemptions on gas for ships in foreign traffic and vessels that work with fishing and hunting in distant waters are encompassed by Section 5(d) and (f) of the Storting resolution, and the exemption for exported gas is encompassed by Section 2(a) of the Storting resolution. The exemptions are regulated in detail in Sections 4-4-1, 4-4-2, 4-4-4, 4-4-5 and 3-6-4 of the Excise Duties Regulations. These exemptions are carried out in the same manner as with the corresponding exemption for mineral oil.

Gas used as coolant in the ship’s cargo tank or fuel tank before filling or bunkering is not encompassed by the exemptions for ships in foreign traffic and vessels that work with fishing and hunting in distant waters or the exemption for exported gas.

**24. Defence’s use of mineral oil**

As a point of departure, deliveries of mineral oil to Norwegian Defence must also comply with applicable regulations. In addition to this, the following fuels can be delivered unlabelled with no excise duty on auto diesel oil being applied, even if this is not delivered directly into the aircraft’s fuel tanks or delivered to mineral oil filling plants associated with a landing place:

- F-34, aviation fuel (unit fuel)
- F-35, aviation fuel (unit fuel)
- F-44, fuel for ship-based aircraft (helicopters)

We refer you to the specific comments related to the road use duty on fuel where deliveries of other mineral oils for the propulsion of motor vehicles are concerned.

For products that are returned from Defence’s emergency stockpiles, oil companies may credit Defence based on the rates that apply at the time of the return. To the extent new deliveries occur as a litre-for-litre exchange, it is permitted for the return and the new delivery to be offset against each other, if the excise duty rates are the same at the time of the return as at the time of the delivery that is being exchanged. If the “exchange” occurs with products with different excise duty rates (such as petrol being exchanged with mineral oil etc.), the new delivery must always be invoiced with the duty, and the return delivery is credited separately.
25. Products of lesser value
(Cf. Section 2(c) no. 3 of the resolution concerning the CO₂ excise duty, Section 2, subsection 1(c) no. 3 of the resolution concerning the basic fee on mineral oils etc. and Section 2, subsection 1(c) no. 3 of the resolution concerning the sulphur excise duty)

An exemption is made for duties on the importation or introduction of products of lesser value. The exemption is provided in Section 2, subsection 1(c) no. 3 of the Storting resolutions, with reference to Section 5-9 of the Customs Act. As of 1 January 2017, the monetary limit is set at NOK 350.

26. Payment, calculation of interest and provision of security
The Act of 17 June 2005 No. 67 concerning the payment and collection of claims for tax and duty (the Tax Payment Act) and the Regulation of 21 December 2007 no. 1766 supplementing and implementing etc. the Tax Payment Act (the Tax Payment Regulation) contain rules regarding payment deadlines, payment, calculation of interest and provision of security.

26.1 Due dates and payment
(cf. Chapters 9 and 10 of the Tax Payment Act, with associated regulations)

Chapter 9 of the Tax Payment Act lists the rules concerning ways and means of payment and what is considered correct and timely payment.

Chapter 10 of the Tax Payment Act lists the rules for payment due dates. For entities that are registered as subject to payment of excise duties, Section 10-40 of the Tax Payment Act states that domestic excise duties are due for payment on the same day that the excise tax return for these duties is to be submitted, cf. 8-4-2 of the Tax Administration Regulation. The provisions covering due dates for payment of excise duties that accrue from importation are found in Section 10-41 of the Tax Payment Act.

Chapter 10 of the Tax Payment Act also contains other provisions that regulate the due dates with regard to amendment resolutions and liability requirements, as well as the rules regarding unconditional payment obligations, even if an administrative decision has been appealed, or similar.

26.2 Calculation of interest
(cf. Chapter 11 of the Tax Payment Act and Chapter 11 of the Tax Payment Regulation)

There are four types of interest described in the Tax Payment Act: interest on overdue payments, cf. Section 11-1 of the Tax Payment Act, interest calculated in arrears, cf. Section 11-2 of the Tax Payment Act, interest on late refunds, cf. Section 11-3 of the Tax Payment Act, and interest on refunds, cf. Section 11-4 of the Tax Payment Act.

Interest on overdue payments pursuant to Section 11-1 of the Tax Payment Act shall be calculated on claims that are not paid when due and will accrue until payment has been made. Interest calculated in arrears in accordance with Section 11-2 of the Act shall also be included in the calculation of interest on overdue payment, if principal and interest are not
paid within the specified time limit. Even if an excise duty has not been established in a timely manner because of delayed submission of the tax return, interest will still be applied in line with Section 11-1 of the Tax Payment Act on the basis of ordinary due dates. This can be seen from Section 10-40-3 of the Tax Payment Regulation.

Interest on increases under administrative decisions on amendments or self-adjustment (interest calculated in arrears) pursuant to Section 11-2 of the Tax Payment Act shall be calculated on increases in the duty determined by means of amendment resolutions etc. Interest shall accrue from the time at which the claims should originally have been paid and until an administrative decision on an increase is made. Interest calculation pursuant to Section 11-2 will take place in the case of corrections to earlier assessments, either at the initiative of the entity subject to the payment of taxes or the Norwegian Tax Administration. The same applies when no earlier assessment was made, for example in cases of smuggling that are uncovered during an audit.

In the case of repayment of excess payments of duties after the due date, 11-3 of the Tax Payment Act provides that compensatory interest will be paid from said due date and until repayment has been made.

In the case of reimbursements for excess payments of the duty as a consequence of an amendment resolution etc. pursuant to Section 11-4 of the Tax Payment Act, compensatory interest shall be paid from the time the payment was made until the due date for repayment.

Ordinary refunds following application entail that new facts have come to light (e.g. that new documents are submitted to the Norwegian Tax Administration) and do not represent a correction to an earlier, incorrect assessment of the duty. As a general rule, there will be no payment of interest in such cases.

The rates applicable to the various interest rate provisions are regulated in Section 11-6. Rates related to delayed payments and refunds will follow the standard rate for interest on overdue payments, which is assessed every six month. The remaining rates are regulated annually based on Norway’s official key interest rate. Applicable rates of interest can be found on Norwegian Customs and Excise’s website.

There are special rules for interest compensation related to refunds, pursuant to Section 4-2-1 of the Excise Duties Regulations. The interest rate can be seen from Section 11-6-1 of the Tax Payment Regulation.

26.3 Monetary thresholds for payment and repayment
(cf. Section 10-4 of the Tax Payment Act, as well as Sections 10-4-1 (1)(b) and (2) as well as 10-4-2, 10-4-3 and 10-4-4 of the Tax Payment Regulation)

Monetary thresholds have been fixed for the payment and repayment of claims. The monetary thresholds apply per individual claim or per instalment, tax specification or
declaration. The general rule is that duties of less than NOK 100 are not payable or repayable. Certain exceptions apply to this payment threshold as regards payment of claims that come due upon importation of products into Norway. A maximum limit of NOK 50 applies in the case of interest on late payment.

26.4 Provision of security
(cf. Section 14-21 (2) of the Tax Payment Act and Section 14-21-2 of the Tax Payment Regulation)

Section 14-21 (2) of the Tax Payment Act provides that, at the time of registration or later, the tax office may require the undertaking to furnish security for excise duties that the entity becomes liable for in the future.

Section 14-21-2 of the Tax Payment Regulation specifies the criteria that will apply when determining whether security is to be required. As a general rule, security will be required in the case of breaches of the provisions governing due dates or other breaches of provisions for excise duties, where the undertaking has amounts outstanding in taxes, duties or customs duties or where the undertaking, board or management are not considered creditworthy.

It is the responsibility of the tax office to perform assessments of the creditworthiness of the undertaking. In the first instance, requirements are stipulated regarding financial strength and liquidity. The self-assessment arrangement is based on a relationship of trust between the Norwegian Tax Administration and the undertaking. An assessment of this trust will therefore be essential to an assessment of the creditworthiness of the undertaking. This trust will be assessed in relation to the undertaking’s willingness to pay, ability to pay, compliance with the tax and customs regulations etc. and the likelihood that the tax office will be able to collect amounts outstanding.

Where security is required, it shall at all times cover the tax or duty claim for two tax periods, based on the two periods with the highest tax burden in the last twelve months. Security shall be furnished in the form of a surety from a bank or equivalent, cf. Section 14-21-2 (3) of the Tax Payment Regulation, cf. Section 14-20-4 (2). The security furnished may be reduced if the undertaking can document, based on the above, that an excessive amount of security has been required.

27. Place of registration
(cf. Section 5-4 of the Excise Duties Regulations)

Registration must take place at the tax office.

28. Excise duty codes and completing the excise tax return (Form RF-1326)
(cf. Section 8-4 of the Tax Administration Act and Sections 8-4-1 and 8-4-2 of the Tax Administration Regulation)

For registered undertakings that do not store products in approved premises, the obligation to pay duties will arise and occur at import, cf. Section 2-1 (1)(b) of the Excise Duties Regulations. These undertakings must declare the products in the ordinary manner on the excise tax return, cf. Section 8-4 of the Tax Administration Act and Sections 8-4-1 and 8-4-2 of
the Tax Administration Regulation. This means that the registered undertakings will not be declaring excise duties via TVINN.

28.1 Tax types and tax groups
When declaring the excise duties on mineral oil, natural gas and LPG, the excise tax return must contain the following tax types and groups:

<table>
<thead>
<tr>
<th>Type/Group</th>
<th>The scope of the tax</th>
<th>Rate in øre</th>
</tr>
</thead>
<tbody>
<tr>
<td>CM 101</td>
<td>CO₂ excise duty, mineral oil</td>
<td>1.20*</td>
</tr>
<tr>
<td>CM 102</td>
<td>CO₂ excise duty, mineral oil for domestic aviation, not subject to quotas</td>
<td>1.10*</td>
</tr>
<tr>
<td>CM 103</td>
<td>CO₂ excise duty, mineral oil for domestic aviation, subject to quotas</td>
<td>1.10*</td>
</tr>
<tr>
<td>CM 112</td>
<td>Refund of the CO₂ excise duty for the wood processing industry, not subject to quotas</td>
<td>88</td>
</tr>
<tr>
<td>CM 113</td>
<td>Refund of the CO₂ duty for the herring meal industry, not subject to quotas</td>
<td>88</td>
</tr>
<tr>
<td>CM 114</td>
<td>Refund of the CO₂ duty for the fishmeal industry, not subject to quotas</td>
<td>88</td>
</tr>
<tr>
<td>CM 115</td>
<td>Refund of the CO₂ excise duty, use that permits emissions that are subject to quotas, cf. Section 2, subsection 1(g) of the Storting Resolution</td>
<td>1.20*</td>
</tr>
<tr>
<td>CM 117</td>
<td>CO₂ excise duty, mineral oil subject to road use duty</td>
<td>1.20*</td>
</tr>
<tr>
<td>CN 101</td>
<td>CO₂ duty, natural gas</td>
<td>90</td>
</tr>
<tr>
<td>CN 102</td>
<td>CO₂ duty, natural gas for industry and mining</td>
<td>5.7</td>
</tr>
<tr>
<td>CN 110</td>
<td>Refund, freight and passenger transport within domestic shipping</td>
<td>90</td>
</tr>
<tr>
<td>CN 115</td>
<td>Refund, quota emissions (diff. high/low rate)</td>
<td>84.3</td>
</tr>
<tr>
<td>CN 321</td>
<td>Refund, delivered for use on board as a motor fuel in offshore vessel</td>
<td>90</td>
</tr>
<tr>
<td>CN 400</td>
<td>Credited duty for natural gas for industry and mining</td>
<td>84.3</td>
</tr>
<tr>
<td>CN 500</td>
<td>Credited duty for natural gas after receiving documentation on the exemption</td>
<td>90</td>
</tr>
<tr>
<td>CL 101</td>
<td>CO₂ excise duty, LPG</td>
<td>1.35*</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
</tr>
<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>CL 102</td>
<td>CO₂ duty, LPG for industry and mining</td>
<td>0</td>
</tr>
<tr>
<td>CL 110</td>
<td>Refund, freight and passenger transport within domestic shipping</td>
<td>1.35*</td>
</tr>
<tr>
<td>CL 115</td>
<td>Refund, quota emissions</td>
<td>1.35*</td>
</tr>
<tr>
<td>CL 321</td>
<td>Refund, delivered for use on board as a motor fuel in offshore vessel</td>
<td>1.35*</td>
</tr>
<tr>
<td>CL 400</td>
<td>Credited duty for LPG for industry and mining</td>
<td>1.35*</td>
</tr>
<tr>
<td>CL 500</td>
<td>Credited duty for LPG after receiving documentation on the exemption</td>
<td>1.35*</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>SO 203</td>
<td>Sulphur duty, mineral oil Above 0.05 and up to 0.25%</td>
<td>13.6</td>
</tr>
<tr>
<td>SO 206</td>
<td>Above 0.25 and up to 0.50%</td>
<td>27.2</td>
</tr>
<tr>
<td>SO 210</td>
<td>Above 0.50 and up to 0.75%</td>
<td>40.8</td>
</tr>
<tr>
<td>SO 215</td>
<td>Above 0.75 and up to 1.00%</td>
<td>54.4</td>
</tr>
<tr>
<td>SO 220</td>
<td>Above 1.00 and up to 1.25%</td>
<td>68</td>
</tr>
<tr>
<td>SO 226</td>
<td>Above 1.25 and up to 1.50%</td>
<td>81.6</td>
</tr>
<tr>
<td>SO 233</td>
<td>Above 1.50 and up to 1.75%</td>
<td>95.2</td>
</tr>
<tr>
<td>SO 241</td>
<td>Above 1.75 and up to 2.00%</td>
<td>108.8</td>
</tr>
<tr>
<td>SO 250</td>
<td>Above 2.00 and up to 2.25%</td>
<td>122.4</td>
</tr>
<tr>
<td>SO 259</td>
<td>Above 2.25 and up to 2.50%</td>
<td>136.0</td>
</tr>
<tr>
<td>SO 268</td>
<td>Above 2.50 and up to 2.75%</td>
<td>149.6</td>
</tr>
<tr>
<td>SO 277</td>
<td>Above 2.75 and up to 3.00%</td>
<td>163.2</td>
</tr>
<tr>
<td>SO 286</td>
<td>Above 3.00 and up to 3.25%</td>
<td>176.8</td>
</tr>
<tr>
<td>SO 295</td>
<td>Above 3.25 and up to 3.50%</td>
<td>190.4</td>
</tr>
<tr>
<td>SO 304</td>
<td>Above 3.50 and up to 3.75%</td>
<td>204</td>
</tr>
<tr>
<td>SO 313</td>
<td>Above 3.75 and up to 4.00%</td>
<td>217.6</td>
</tr>
<tr>
<td>SO 777</td>
<td>Bitumen for use without emission</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>GM 100</td>
<td>The basic fee</td>
<td>1.603*</td>
</tr>
<tr>
<td>GM 110</td>
<td>Refund of basic fee for freight and passenger transport within domestic shipping (MINOL)</td>
<td>1.603*</td>
</tr>
<tr>
<td>GM 120</td>
<td>Refund of basic fee, the wood processing industry and manufacturers of colouring agents and pigments</td>
<td>1.456*</td>
</tr>
<tr>
<td>GM 130</td>
<td>Refund of basic fee, the herring meal and fishmeal industry</td>
<td>1.603*</td>
</tr>
<tr>
<td>GM 140</td>
<td>Refund of basic fee, the harvesting of seaweed and kelp</td>
<td>1.603*</td>
</tr>
</tbody>
</table>

The types of tax must always be entered in column 13 and the tax groups in column 14, cf. the excise tax return. The tax groups are coordinated with the sequences of rules in TVINN.
28.2 Additional codes

In cases where mineral oil, natural gas or LPG are sold duty-free, this must also be declared on the excise tax return, although with an additional code from 00 to 99. For mineral oil, natural gas and LPG, the following additional codes apply:

08 delivered to vessels that work with freight and passenger transport within domestic shipping (applies only to GM 100, CN 101 and CL 101)
11 delivered to diplomats etc. (applies only to CM, CN and CL)
12 delivered to NATO or the NATO headquarters, forces or personnel according to international agreements
13 delivered to the Nordic Investment Bank
20 exported to a foreign country in amounts of at least 4,000 litres of mineral oil, 300 Sm$^3$ natural gas or 150 kg LPG (except Svalbard and Jan Mayen)
21 exported to Svalbard and Jan Mayen in amounts of at least 4,000 litres for mineral oil, 300 Sm$^3$ natural gas or 150 kg LPG
22 delivered for use on board ships in foreign traffic
23 delivered for use on board vessels that work with fishing and hunting in distant waters, i.e. maritime zones where the distance to the Norwegian coast (the baseline) is 250 nautical miles or more.
24 delivered for use on board as a motor fuel in offshore vessels, cf. Section 5(i) of the Storting Resolution (applies only to CN 101 and CL 101)
26 delivered for use on facilities or devices linked to the exploitation of natural deposits in the maritime zones outside Norwegian territorial limits and for specialised ships on assignment for such activities (applies only to GM 100),
27 delivered for use on board aircraft (applies to CM 101, CN 101, CL 101, GM 100, CB 501, SO)
28 stored in customs warehouses when the products are designated for exportation
30 transferred to other registered undertakings for the same duty
31 proportion of biodiesel in the oil and the proportion of biogas and hydrogen in natural gas/LPG
40 destroyed (under the supervision of the Norwegian Tax Administration)
50 products that have been returned (to the registered undertaking’s warehouse)
51 products that have been returned (to the registered undertaking’s warehouse) that were delivered duty-free
57 credited duty after delivery to industry and mining (applies only to CN 400 and CL 400)
58 delivered to means of transport that run on rails (applies only to GM 100)
60 used as raw materials in industrial activities
66 delivered to commercial greenhouses (applies only to CN 101 and CL 101)
75 delivered for use in chemical reduction or electrolysis, metallurgical and mineralogical processes (applies only to CN 102 and CL 102)
77 Refund, removal efficiency interval 75-84
78 Refund, removal efficiency interval 85-94
79 Refund, removal efficiency interval 95-100
credited to the dealer or wholesaler after delivery for use in chemical reduction or electrolysis, metallurgical and mineralogical processes (applies only to CN 500 and CL 500)

credited to the dealer or wholesaler after delivery to commercial greenhouses (applies only to CN 500 and CL 500)

credited to the dealer or wholesaler after delivery to ships in foreign traffic (applies only to CN 500 and CL 500)

credited to the dealer or wholesaler after delivery to ships that work with fishing and hunting in distant waters (applies only to CN 500 and CL 500)

delivered for use that emits discharges subject to duties according to the Storting Resolution concerning the CO\(_2\) excise duty for petroleum activities on the continental shelf (applies only to CN 101 and CL 101)

shortages

The additional codes shall always be used according to tax type and tax group and written in column 15 on the excise tax return.

**Exemptions**

All the codes mentioned above, except codes 50, 51 and 99, are exemption codes. Even though the excise duty will NOT be paid, these must be entered on the excise tax return, adjacent to the correct tax types and tax groups, with the number of units. Please note that certain exemptions are only granted following an application to the Norwegian Tax Administration and cannot be recorded on the excise tax return using a supplementary code.

**Code 50 – returns**

Products that are returned to the registered undertaking’s warehouse(s) shall also be listed in the excise tax return based on the correct tax type and tax group, with the total number of units. The date must also be listed here if the returned product was delivered with another excise duty rate than the one applied during the excise tax return period. The total number of units here shall be multiplied by the current rate for the stated date. The amount to be calculated shall be DEDUCTED FROM the excise tax return. (If the excise tax return’s total ends up negative, this is deducted from the subsequent return).

**Code 51 – returns on products delivered duty-free**

Products that are delivered duty-free and that are returned to the registered undertaking’s warehouse must have their own code because no duty will be deducted in this case. This code has the same function as the “exemption codes”.

**Code 99 – shortages**

According to legislation, shortages in the warehouse are subject to an excise duty, so the duty must be calculated in the normal manner in such cases. This category must be listed with its own additional code in order to distinguish it from any stated shortages from normal withdrawal or sales.

**28.3 Other information concerning the filling in of the excise tax return**
Only total number and unit (in litres) should be listed in columns 18 and 19 (20 and 21 shall never be filled in). When completing the excise tax return, all movements regarding the undertaking’s approved premises must be listed and stated. All withdrawals and entries of significance for the excise obligation must be listed with their relevant additional codes. Net recording, where only the excise duty amount due is listed, must not occur.

NOK 29. ELSÆR – Electronic Excise Duty Reporting

A new electronic excise duty reporting scheme was introduced as of 1 September 2011. This scheme is offered to all registered undertakings that are liable to pay excise duty.

The scheme is available by logging on to Altinn. Accessing the service will require a log-in security level 2, or higher. In addition to this, you must have the role of:

- Accountant
- Access to accounting-related forms and services

The general manager or others with this role are permitted to delegate this role to relevant employees. For more extensive information about delegating rights within Altinn, please contact the Altinn User Service, or use this link:

https://www.altinn.no/no/Portalhjelp/Administrere-rettigheter-og-prosessteg

We also refer you to the user’s manual for electronic excise duty reporting, which can be accessed by logging on to Altinn.

31. Storage shortages
(cf. Section 2-1, subsection 1(a) of the Excise Duties Regulations)

If it can be demonstrated that differences exist between the stock accounts and the real number of counted items in storage at the registered undertaking’s warehouse(s), the general rule is that the surplus shall be recorded in the stock accounts, and that any shortages shall be subject to excise duty. In the event any differences are found, however, consideration must be given to the fact that such stock surpluses and deficits will normally even out over time. Shortages can be adjusted against surpluses if satisfactory documentation can be presented (correspondence, credit notes, new invoices, etc.) showing that the shortage is due e.g. to delivery errors, errors in stock-keeping or similar.

Reasonable consideration must also be given in the event of differences within related products, within the same product group, products with the same price, products with a similar basis for calculating excise duty or similar, so that they can be assessed in order that surpluses reduce any shortages.

Undocumented differences within a framework of +/- 0.5% for the taxation period in question can be accepted by the Norwegian Tax Administration. If the undertaking itself or the Norwegian Tax Administration can ascertain any differences over and above this, then these must be registered on the return/calculated for the excise duty on a periodic basis.
The current year’s total undocumented difference shall be used as a basis for the undertaking’s annual settlement. Any difference that cannot be documented must be recorded and the duty calculated for this by the 18th of January in the following year. The Directorate of Taxes may, if special conditions exist for this, decide that a 12-month period shall be used instead of the calendar year in question. In such cases, any undocumented differences must be recorded and the duty calculated for these by the 18th day of the following taxation period.

The stock differences that might arise during stocktaking of warehouses must have a satisfactory explanation, and any corrections in the stock accounts must be justified with enclosure documents that give detailed and necessary information and reference descriptions.

31. Stock accounts
(c.f. Section 5-8 of the Excise Duties Regulations)

The requirements for bookkeeping and accounts in Section 5-8 of the Excise Duties Regulations must be read in connection with the requirements regarding documentation for exemption related to delivery of duty-free products, cf. the general provisions in Section 2-8 of the Excise Duties Regulations, as well as the other requirements regarding documentation in chapter 2 of the regulations (duty-free transfers to other registered undertakings, destruction, etc.).

In addition to this, the accounting records for such excise duties must show that the other requirements regarding documentation are satisfied according to chapters 3-6, 3-7 and 3-10, as well as chapters 4-4, 4-6 and 4-9 of the regulations.

32. Table of areas subject to an exemption or reduced rates

The basic fee on mineral oil etc., the CO$_2$ excise duty on mineral products and the sulphur excise duty (GM, CM, CN, CL and SO):

<table>
<thead>
<tr>
<th>Application area</th>
<th>Registered undertaking invoices with:</th>
<th>Tax authority refunds:</th>
<th>Guarantee Fund refunds:</th>
</tr>
</thead>
<tbody>
<tr>
<td>The wood processing industry, for use not subject to emissions quotas</td>
<td>GM/CM/SO, full rate: 1603/120/13.6(^i) øre CN/CL(^2)</td>
<td>GM, full to low = 145.6 øre CM, full to low = 88 øre</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The herring meal and fishmeal industry not subject to emission quotas</td>
<td>GM/CM/SO, full rate: 1603/120/13.6(^i) øre CN/CL(^2)</td>
<td>GM, full rate: 1603 øre CM, full to low = 88 øre</td>
<td></td>
</tr>
<tr>
<td>Application area</td>
<td>Registered undertaking invoices with:</td>
<td>Tax authority refunds:</td>
<td>Guarantee Fund refunds:</td>
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<tr>
<td>Manufacturers of colouring agents and pigments</td>
<td>GM/CM/SO, full rate: 1603/120/13.6 (^1) øre CN/CL (^2)</td>
<td>GM, full to low = 145.6 øre</td>
<td></td>
</tr>
<tr>
<td>Usage that emits discharges within allocated quotas</td>
<td>GM/CM/CN/CL/So, full rate: 1603/120/90/135/13.6 (^1) øre</td>
<td>CM, full rate: 120 øre CN, full to low = 843 øre CL, full to low = 135 øre</td>
<td></td>
</tr>
<tr>
<td>Aircraft that fly between Norwegian landing places, not subject to quotas</td>
<td>GM, exemption: 0 CM/Cl/CL/So, full rate: 110/90/135/13.6 (^1) øre</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aircraft that fly between Norwegian landing places, subject to quotas</td>
<td>GM, exemption: 0 CM/Cl/CL/So, full rate: 110/90/135/13.6 (^1) øre</td>
<td></td>
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<tr>
<td>Aircraft that fly directly to a foreign country</td>
<td>GM/CM/Cl/CL/So, exemption: 0</td>
<td></td>
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<tr>
<td>Facilities/specialised ships on the continental shelf</td>
<td>GM, exemption: 0 CM/Cl/CL/So, full rate: 120/90/135/13.6 (^1) øre</td>
<td></td>
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<tr>
<td>Offshore vessels, delivered by registered undertakings</td>
<td>CN/CL, exemption: 0</td>
<td></td>
<td></td>
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<tr>
<td>Offshore vessels, delivered by unregistered dealers</td>
<td>The dealer will invoice at full rate CN/CL: 90/135 øre</td>
<td>CN, full rate: 90 øre CL, full rate: 135 øre</td>
<td></td>
</tr>
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<td>Application area</td>
<td>Registered undertaking invoices with:</td>
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<tr>
<td><strong>Passenger transport in domestic traffic</strong></td>
<td>GM/CN/CL, exemption: 0</td>
<td>GM, full rate: 1603 øre</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CM/SO, full rate: 120/13.6¹ øre</td>
<td>CN, full rate: 90 øre</td>
<td>CL, full rate: 135 øre</td>
</tr>
<tr>
<td><strong>Freight transport in domestic traffic</strong></td>
<td>GM/CN/CL, exemption: 0</td>
<td>GM, full rate: 1603 øre</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CM/SO, full rate: 120/13.6¹ øre</td>
<td>CN, full rate: 90 øre</td>
<td>CL, full rate: 135 øre</td>
</tr>
<tr>
<td><strong>Exports</strong></td>
<td>GM/CM/CN/CL/SO, exemption: 0</td>
<td></td>
<td></td>
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<tr>
<td><strong>Stored in a customs warehouse</strong></td>
<td>GM/CM/CN/CL/SO, exemption: 0</td>
<td></td>
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<tr>
<td><strong>Used as raw materials in industrial activities</strong></td>
<td>GM/CM/CN/CL, exemption: 0</td>
<td></td>
<td></td>
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<tr>
<td><strong>Refund on low sulphur emissions</strong></td>
<td>GM/CM/CN/CL/SO, full rate: 1603/120/90/135/13.6 ¹ øre</td>
<td>SO: rates in the regulations</td>
<td></td>
</tr>
<tr>
<td><strong>Bitumen</strong></td>
<td>GM/CM/SO, exemption: 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Ships operating in foreign traffic</strong></td>
<td>GM/CM/CN/CL/SO, exemption: 0</td>
<td></td>
<td></td>
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<tr>
<td><strong>Fishing and hunting in distant waters</strong></td>
<td>GM/CM/CN/CL/SO, exemption: 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fishing and hunting in inshore waters</strong></td>
<td>GM/CM/CN/CL/SO, full rate: 1603/120/90/135/13.6 ¹ øre</td>
<td>GM, full rate: 1603 øre</td>
<td>CM, full rate: 91 øre</td>
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<tr>
<td></td>
<td></td>
<td>CN, full rate: 90 øre</td>
<td>CL, full rate: 135 øre</td>
</tr>
<tr>
<td>Application area</td>
<td>Registered undertaking invoices with:</td>
<td>Tax authority refunds:³</td>
<td>Guarantee Fund refunds:</td>
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<tr>
<td>Means of transport on rails</td>
<td>CM/CN/CL/SO, full rate: 120/90/135/13.6³ øre GM, exemption: 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seaweed and kelp harvesting</td>
<td>GM/CN/CL/SO, full rate: 1603/120/90/135/13.6³ øre</td>
<td>GM, full rate: 1603 øre</td>
<td></td>
</tr>
<tr>
<td>Industry and mining</td>
<td>GM/CN/SO, full rate: 1603/120/13.6³ øre CN, reduced rate: 5.7 øre CL, reduced rate: 0 øre</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certain power intensive processes</td>
<td>GM/CN/SO, full rate: 1603/120/13.6³ øre CN, exemption: 0 CL, exemption: 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial greenhouses</td>
<td>GM/CN/SO, full rate: 1603/120/13.6³ øre CN, exemption: 0 CL, exemption: 0</td>
<td></td>
<td></td>
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<tr>
<td>Use subject to the CO₂ excise duty on the continental shelf</td>
<td>CN/CL, exemption: 0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 Assuming the sulphur content is higher than 0.05 %
2 Under certain conditions, this will be included in the reduced rate for industry
3 Provided the duty has been paid