

# Guide for sellers in the VOEC scheme – how to treat B2B sales

Rule of thumb:

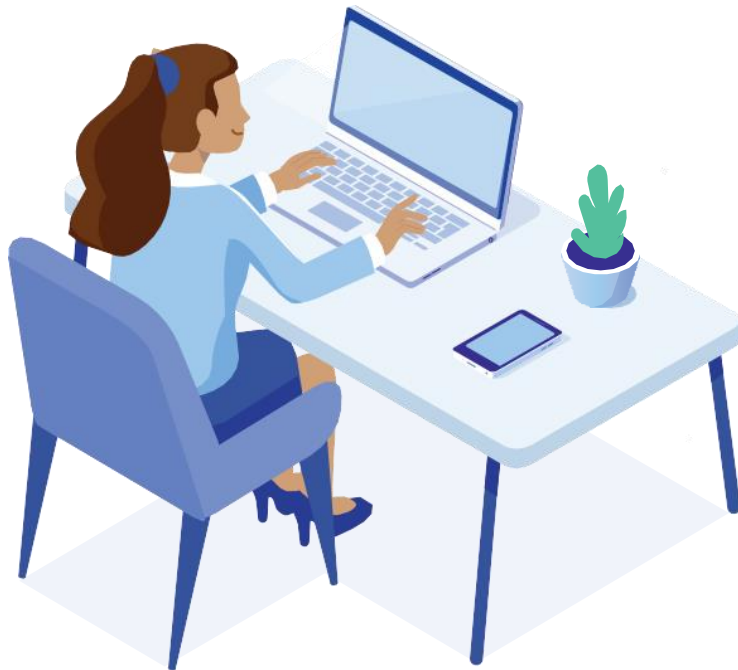
The VOEC scheme is only for sales to consumers (B2C sales) - you cannot sell to businesses in the VOEC scheme

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If a buyer claims to be a business, *they should not be charged with VAT from the seller.*

If a Norwegian business is really a business, they should provide their organisation number / business identification number. This has nine digits, starting with 8 or 9.

In the VOEC scheme, you, the seller, do not have to prove that the buyer is a business if they claim to be. The duty to pay VAT in such cases is on the business/buyer. Most importing businesses know the routines for this.



Background: The Guidelines for the VOEC scheme, section 8: *The customer shall be presumed to be a non-taxable person. This presumption releases the interface from the burden of having to prove the status of the customer.*

If you charge VAT from a business, you, the seller, must refund the VAT to the customer. You can correct this amount in the quarterly report to Norwegian tax authorities.



The Norwegian  
Tax Administration

# How to check a Norwegian organisation number – Guide for sellers

**For developers:** Norwegian authorities provide APIs over registered organisations. (Please note, only available in Norwegian.) These can be found at <https://data.brreg.no/enhetsregisteret/oppslag/enheter>. There are also some commercial services that can provide APIs.

## To check manually:

1. Go to [www.brreg.no](http://www.brreg.no). Have the number you wish to check ready. (Please note, the page is only available in Norwegian)
2. Enter or copy/paste the Norwegian organisation number you wish to check in the «Finn foretak / selskap» field (2). Here you can also search for company name. When you have entered the organisation number, press «Enter» or click on the magnifying glass.
3. If the company is registered in the Norwegian Register of Legal Entities, you will be sent to a page with company information (3).

