

Norwegian VAT Regulation

Chapter 1. Scope of the Regulation. Definitions

Section 1-1. *Substantive scope*

This Regulation contains provisions to supplement and implement, etc. the VAT Act.

Section 1-3. *Definitions*

Section 1-3-1. *Passenger vehicle*

- (1) 'Passenger vehicle' means
 - a) motor vehicles registered as a passenger vehicle
 - b) motor vehicles registered as a Class 1 goods vehicle
 - c) motor vehicles registered as a moped, motorcycle or snowscooter and not primarily designed for goods transport
 - d) tracked vehicles registered for more than two persons, including the driver
 - e) motorhomes
 - f) registered trailer tents
 - g) motor vehicles registered as a bus under 6 metres in length and with up to 17 seats
 - h) vehicles which do not use an engine for propulsion and which are primarily designed for passenger transport.
- (2) A tax subject may at any time own one snowscooter without such a snowscooter being deemed a passenger vehicle. A new snowscooter may not be purchased within 24 months, unless the old snowscooter is scrapped.
- (3) A tax subject in the reindeer husbandry industry, with the right to own reindeer within the Sami reindeer grazing area under Section 9 of the Reindeer Husbandry Act, may own up to four snowscooters or four-wheel all-terrain vehicles at any time without these being considered to be passenger vehicles. A tax subject in the reindeer husbandry industry, with the right to carry on reindeer husbandry outside the Sami reindeer grazing area under Section 8 of the Reindeer Husbandry Act, may own up to eight snowscooters or four-wheel all-terrain vehicles at any time without these being considered to be passenger vehicles. A new snowscooter or four-wheel all-terrain vehicle may be purchased no earlier than after 24 months. If a vehicle is scrapped, a new vehicle may be purchased as a replacement for the scrapped vehicle irrespective of the 24-month time limit.
- (4) For the purposes of this section, 'registration' means registration in the central motor vehicle register.

Section 1-3-2. *Work of art*

- (1) 'Work of art' means original
 - a) paintings, drawings, collages and similar two-dimensional works of art, including mixed techniques
 - b) graphic works, including engravings, prints, lithographs, etc., signed and numbered in a quantity not exceeding 300.
 - c) sculptures, reliefs, installations and other three-dimensional works of art of any kind and produced from any materials
 - d) tapestries and other textile art
 - e) artistic photographs.
- (2) When assessing whether a photograph should be deemed artistic, emphasis should be placed on a

number of factors, including whether the photograph is of interest to a wider group of people, whether it is intended for public viewing in galleries or similar, and whether the price reflects an artistic value. In addition, the photograph must have been:

- a) taken by the artist,
 - b) produced under the artist's professional instruction authority,
 - c) signed and numbered in a quantity limited to a maximum of 30, and
 - d) protected by copyright pursuant to the Copyright Act, Section 1 second paragraph 6.1
- Photographs from an ordinary photographic enterprise are not considered artistic photographs.

(3) When assessing whether a work should be deemed a work of art, emphasis should be placed on a number of factors, including whether the work is considered to be a work of art by art institutions and/or there is a display agreement for the work, whether the work serves any useful purpose, whether the work has the character of an ordinary commodity (industrial mass production), whether the work was produced by the author him- or herself or by others in accordance with the author's instructions and under the author's professional instruction.

Section 1-3-3. *Collectibles*

'Collectibles' means stamps, etc. covered by item 97.04 of the Customs Tariff, as well as collections and collectibles covered by item 97.05 of the Customs Tariff. Collectibles as referred to in Section 4-5 of the VAT Act do not include stamps, or coins and notes that are or have been legal tender.

Section 1-3-4. *Antiques*

'Antiques' means goods covered by item 97.06 of the Customs Tariff.

Section 1-3-5. *Second-hand goods*

'Second-hand goods' means goods which can be used again in their current condition or following repair, and which do not constitute a work of art, collectible or antique.

Section 1-3-6. *De minimis value*

'De minimis value' means NOK 100 or less.

Section 1-3-7. *Vessels and aircraft in international service*

'Vessels and aircraft in international service' means vessels and aircraft that regularly operate between ports/airports outside the VAT tax area or between such ports/airports and ports/airports in the VAT area.

Section 1-3-8. *Low-value goods*

- (1) 'Low-value goods' means goods with a value of less than NOK 3000. Transport and insurance costs shall not be included when determining the value of goods.
- (2) The value of goods shall be translated into Norwegian kroner using an exchange rate published by
 - a) Norwegian Customs at toll.no,
 - b) Norges Bank or a foreign central bank
 - c) an operator which publicly publishes spot rates.
- (3) The exchange rate used must have been published no later than 30 days before the payment is accepted; see Section 15-9-2. The exchange rate that is used must be consistent.

Chapter 2. Registration obligation and right

Section 2-1. *Registration obligation*

Section 2-1-1. Supplier of goods

- (1) Any party that mediates a delivery, including via an electronic interface, shall be deemed to be a supplier under Section 2-1 third paragraph of the VAT Act. Electronic interfaces include digital platforms, marketplaces, and portals.
- (2) An intermediary which offers the use of electronic interfaces may only be deemed to be a supplier if the intermediary directly or indirectly:
 - a) establishes the general conditions for the sale
 - b) is involved in the payment
 - c) is involved in the order or the delivery of the goods.
- (3) An intermediary shall not be deemed to be a supplier if the intermediary only provides one or more of the following performances:
 - a) execution of payment
 - b) marketing of goods
 - c) referral of customers to other interfaces where the goods are sold.

Section 2-1-2. Registration and documentation obligation, etc. for tax subjects without a registered place of business or domicile in the VAT area

- (1) The tax subject and representative shall retain a copy of the sales document. Both shall be responsible for ensuring compliance with the bookkeeping obligation pursuant to the Bookkeeping Act.
- (2) In special cases, the tax office may deviate from the requirement in the first paragraph, first sentence.

Section 2-3. *Voluntary registration*

Section 2-3-1. *Lessors of buildings or installations*

- (1) Voluntary registration encompasses leased areas for which the user would have been entitled to a deduction for input VAT or to compensation for VAT pursuant to the Act of 12 December 2003 No. 108 on compensation of VAT for municipal authorities, county councils, etc. if the user had owned the building or installation.
- (2) There must be an unbroken chain of voluntarily registered parties between the lessor and the party that is using the areas for registered activity.

Section 2-3-2. Registration and documentation obligation, etc. for lessors of buildings or installations

- (1) Lessors shall document how the building or installation has been used through dimensioned drawings or similar of the building or installation and through lease contracts. The documentation must indicate the areas that have been leased out for deductible purposes.
- (2) An overview shall be prepared at each year-end concerning the use of the premises during the year. If the leasing took place through a number of parties, an overview of the immediate lessee's use of the premises shall be prepared. The immediate lessee shall confirm that it is voluntarily registered for the leasing.
- (3) Each building or installation shall be registered such that construction costs can be specified for each individual user. The same shall apply to subsequent alterations, upgrades, etc. to areas within

the building or installation.

(4) Documentation referred to in this section shall be deemed documentation of posted information and shall be retained in accordance with the provisions of the Bookkeeping Act.

Section 2-3-3. *Landlords, etc.*

Voluntary registration encompasses all agricultural property that is rented out to tenants and agricultural land that is leased out.

Section 2-3-4. *Forest road associations*

(1) Voluntary registration encompasses the entire operation as a forest road association.

(2) The associations shall pay output VAT on road tolls, annual charges or similar that are collected from forest owners for the maintenance, etc. of the forest road.

Section 2-3-5. *Developers of water and wastewater treatment plants*

Developers of water and wastewater treatment plants shall not levy output VAT in connection with the transfer of such plants.

Section 2-3-6. Registration and documentation obligation, etc. for developers of water and wastewater treatment plants

Water and wastewater treatment plants covered by voluntary registration shall be recorded separately in the accounts.

Section 2-4. *Advance registration*

Section 2-4-1. Advance registration - major purchases

(1) Purchases are considered to be major when their value is at least NOK 250,000 inclusive of VAT.

(2) It is a condition for advance registration that there is an overwhelming probability that during normal operation the enterprise will have a turnover that is significantly above the limit for registration and that commercial activity is carried out. There shall be no entitlement to advance registration if it is expected to take less than four months from the date of application to reach the registration limit.

Chapter 3. Supplies, withdrawals and imports subject to VAT

Section 3-1-1. *Low-value goods*

In connection with the delivery of goods referred to in Section 3-1 second paragraph of the VAT Act, the supplier may assume that the recipient is not a business or public enterprise, unless the supplier knows otherwise.

Section 3-11. *Real property*

Section 3-11-1. *Hunting and fishing*

The supply of hunting and fishing rights on land owned by the State and on common land shall be exempt from the Act.

Section 3-12. Charitable and benevolent institutions and organisations

Section 3-12-1. *Goods of de minimis value*

(1) It is a condition for the exemption in Section 3-12 first paragraph (a) of the VAT Act that the supply of goods takes place on an occasional basis and as part of the organisation's activity.

(2) Supplies of goods with the logo of the organisation or the overarching organisational link to members shall be covered by the exemption even if the supply takes place on an occasional basis. It is a condition that the goods are intended for supply to members only.

Section 3-12-2. *Goods at a substantial excess price*

(1) 'Supply of goods at a substantial excess price' in accordance with Section 3-12 first paragraph (b) of the VAT Act means the supply of goods at a price which is at least six times the acquisition cost.

(2) Goods that have been received free of charge shall be considered as being supplied at a substantial excess price if the price is at least six times the ordinary sale value at the time the goods were received.

(3) When goods are processed prior to resale, the processing value shall be included in the basis for calculating the substantial excess price.

Section 3-12-3. *Advertisements in member newspapers, etc.*

(1) It is a condition for the exemption in Section 3-12 first paragraph (c) of the VAT Act that the organisation does not issue more than four publications containing advertisements over a period of twelve months. Enclosures with advertisements shall be deemed a separate publication.

(2) If the organisation issues more than four publications, the exemption shall also not apply to the sale of advertising in the first four editions.

Section 3-12-4. *Second-hand goods from shops*

It is a condition for the exemption in Section 3-12 first paragraph (d) of the VAT Act that the shop only supplies second-hand goods which have been received free of charge and that the surplus is used for charitable or non-profit purposes in its entirety.

Section 3-12-5. Goods from individual and short-term sales events

It is a condition for the exemption in Section 3-12 first paragraph (e) of the VAT Act that the sales event does not last more than four days and that unpaid labour is used.

Section 3-12-6. *Goods from kiosks*

It is a condition for the exemption for kiosk activity in Section 3-12 third paragraph of the VAT Act that the kiosk is only open during events or training sessions and that at least 80 percent of supplies take place to participants or spectators during the events or training sessions. The range of goods sold may only consist of typical kiosk goods and goods prepared by the organisation's members. The exemption shall apply even if

the organisation also supplies kiosk goods that are subject to VAT.

Section 3-12-7. Catering

It is a condition for the exemption for kiosk activity in Section 3-12 third paragraph of the VAT Act that the kiosk is only open in connection with events or training sessions and that at least 80 percent of the supplies take place to participants or spectators during the events or training sessions. The range of catering being offered must be limited and the activity must be carried out without an alcohol licence. The exemption shall apply even if the organisation also carries out catering activity that is subject to VAT.

Section 3-12-8. Supplies to links within the same institution or organisation

It is a condition for the exemption in Section 3-12 fourth paragraph of the VAT Act that the services are not provided externally or by a legal entity outside the organisation. The consideration for the services must be based on full or partial coverage of costs.

Section 3-13. Non-profit organisations and associations

Section 3-13-1. *Supplies to links within the same organisation or association*

The conditions in Section 3-12-8 shall apply correspondingly to non-profit organisations and associations.

Chapter 4. Basis for the calculation of VAT

Section 4-2. Elements included in the calculation basis

Section 4-2-1. *Credit costs*

(1) In the case of credit purchases, credit costs in accordance with Section 44(a)(h) of the Financial Contracts Act shall not be included in the calculation basis if they are specified separately in the sales document. Notwithstanding the foregoing, this shall only apply if credit is given for more than 30 days from the end of the month in which delivery takes place.

(2) 'Credit purchase' means:

- a) the purchase of movables where agreement has been reached for payment of the purchase sum or a proportion thereof to be deferred,
- b) the purchase of movables where the purchase sum is entirely or partly covered through a loan and the credit is given by the seller or other party on the basis of an agreement with the seller (loan purchase), or
- c) rental or other agreement concerning the use of movables which in reality serves to secure a disposal fee, if it is the intention that the recipient will become the owner of the object.

Section 4-2-2. Premium for liability insurance in connection with the leasing of motor vehicles

In connection with the leasing of motor vehicles, the leasing companies' costs for liability insurance premiums shall not be included in the calculation basis.

Section 4-2-3. Product fee and sales fee in connection with the supply of fish by fishermen through a sales cooperative

In the case of the supply of fish by fishermen through a sales cooperative to registered dealers, the fish sales cooperative's product fee and sales fee shall not be included in the calculation basis.

Section 4-3. *Bartering, etc.*

Section 4-3-1. *Contract refining of precious metals*

In connection with the contract refining of precious metals, VAT shall only be payable on the work performance, including profit, in addition to any alloying metal. For jewellery, it is a condition that the customer receives the same metal that was submitted. In other cases, it will be sufficient for the customer to receive a corresponding quantity of the same type of metal in processed condition.

Section 4-3-2. Ordinary sales value - part-exchange of motor vehicles in the automotive sector

In the case of a car dealer's supply of new motor vehicles where a proportion of the consideration is received in the form of another motor vehicle, the ordinary sales value of the new vehicle may not be set lower than the list price plus transport costs to the business and minus an ordinary discount. It must be possible to document that an ordinary discount is being given in connection with supplies of the same type of vehicle without part-exchange at the time the VAT is levied.

Section 4-4. *Commonality of interest*

Section 4-4-1. Ordinary sales value – sale of motor vehicles in the automotive sector

In the case of a car dealer's supply of new motor vehicles where there is a commonality of interest between the car dealer and the purchaser, the ordinary sales value of the vehicle may not be set lower than the list price plus transport costs to the business and minus an ordinary discount. It must be possible to document that an ordinary discount is being given in connection with supplies of the same type of vehicle without part-exchange at the time the VAT is levied.

Section 4-7. Losses on outstanding receivables and cancellations

Section 4-7-1. *Bad debts*

- (1) An outstanding receivable shall be deemed a bad debt if:
 - a) an enforced payment procedure or debt collection has been unsuccessful,
 - b) the receivable is a trade debtor which has not been paid six months after the due date, despite at least three payment demands at normal intervals and appropriate action on the part of the creditor given the circumstances,
 - c) official debt mediation, bankruptcy, liquidation or winding-up proceedings concerning the debtor's estate makes it clear that the estate's funds do not or will not cover the receivable, or
 - d) the receivable must otherwise be deemed to be clearly unobtainable based on an overall assessment.
- (2) Notwithstanding the foregoing, the receivable will not be deemed to be a bad debt insofar as it is adequately secured through a mortgage, surety or similar.

Section 4-8. (Repealed on 1 January 2013 through the Regulation of 10 December 2012 No. 1166.).

Section 4-8-1. (Repealed on 1 January 2013 through the Regulation of 10 December 2012 No. 1166.).

Section 4-9. General rule

Section 4-9-1. Ordinary sales value - motor vehicles in the automotive sector

(1) In the case of a car dealer's withdrawal of new motor vehicles, the ordinary sales value of the vehicle may not be set lower than the list price plus transport costs to the business and minus an ordinary discount. It must be possible to document that an ordinary discount is being given in connection with supplies of the same type of vehicle without part-exchange at the time the VAT is levied.

(2) If the withdrawal is of such a magnitude that it can be deemed to constitute high consumption, the ordinary sales value may be set at the list price plus transport costs to the business minus an allowance for a high consumption discount that is given or would have been given in the event of sale to a major consumer.

Section 4-9-2. Ordinary sales value – beverages in the hotel and restaurant sector, etc.

In the case of the withdrawal of mineral water, beer and wine to owners and employees of café, restaurant, hotel and catering enterprises, the ordinary sales value may be set to the acquisition cost plus a supplement of 100 percent. Notwithstanding the foregoing, this provision shall only apply to beverages which are withdrawn in connection with the work and to meals which are included in a subsistence agreement.

Section 4-9-3. Ordinary sales value – food products in the hotel and restaurant sector, etc.

(1) In the case of subsistence for the owner or employee of café, restaurant, hotel or catering enterprises, the ordinary sales value may be set to:

- a) The Directorate of Taxes' rates for free subsistence when they are used as a basis for calculating withholding tax and employer's National Insurance contributions, or
- b) The rates set out in the National Agreement when the employees receive subsistence at the workplace in return for a reduction in their agreed salary.

(2) The rates are considered gross prices, inclusive of VAT.

Section 4-9-4. Ordinary sales value – charitable and non-profit institutions and organisations

In the case of the withdrawal of goods for kiosk or catering enterprises which is exempt pursuant to Section 3-12 third paragraph of the VAT Act, the ordinary sales value may be set to the acquisition cost. The same shall apply if the withdrawal takes place to a tax subject within the organisation that is specially registered pursuant to Section 2-2 second paragraph of the VAT Act.

Chapter 5. VAT rates and associated areas

Section 5-2. Foodstuffs

Section 5-2-1. Goods that are considered foodstuffs

(1) Goods shall be deemed foodstuffs if their characteristics render them suitable for human consumption and they are supplied for such consumption.

(2) In the event of doubt as to whether a product should be deemed a foodstuff, emphasis may be placed on whether the product is considered a foodstuff pursuant to the Regulation of 22 July 2008 No. 1620 on

general principles and requirements in the foodstuff regulations (the Food Act Regulation).

Section 5-2-2. Goods that are not deemed foodstuffs

(1) 'Foodstuffs' means substances, drugs or preparations which are medicines in accordance with Section 2 of the Medicines Act. Medicines which according to the Medicines Act must be covered by a marketing authorisation are not considered to be medicines until the marketing authorisation has been issued or a special exemption from the obligation to have such an authorisation has been granted.

(2) 'Tobacco products' means products which are deemed to be tobacco products in accordance with the Regulation of 6 February 2003 No. 141 on the content and labelling of tobacco products, Section 3 (1).

(3) 'Alcoholic beverages' means beverages containing more than 0.7 percent by volume of alcohol.

(4) 'Water from water treatment plants' means water from a water supply system as referred to in the Drinking Water Regulation, Section 3(k).

Section 5-2-3. Raw materials and input goods

VAT shall be levied at a reduced rate in connection with the supply, etc. of raw materials and input goods which are deemed to be foodstuffs, including raw materials and input goods which are supplied for the production of goods which are not considered foodstuffs.

Section 5-2-4. Combined goods

(1) 'Combined goods' are considered to be foodstuffs if the value of the other product represents an insignificant proportion of the combined product. 'Combined goods' means goods which consist of a foodstuff and another product, where the other product also has a separate function or value and the goods appear to be a single entity.

(2) A foodstuff and its packaging are considered to be a combined product if the packaging has a separate function or value in addition to acting as packaging.

Section 5-2-5. Catering services

(1) 'Catering services' means the serving of food or beverages if the circumstances facilitate consumption at the location. The delivery of readymade food shall be deemed a catering service if services involving the hiring of serving personnel, table-laying and clearance, etc. are also provided.

(2) The consumption of food products or beverages on premises located on or adjacent to catering premises on vessels and at workplaces, in hotels, theatres, cinemas, etc. shall also be deemed to be catering.

(3) The supply of food products or beverages shall not be considered to be a catering service when the products are not consumed at the location. The supply of traditional kiosk products shall not be considered to be the supply of catering services even if the products are to be consumed at the location.

Section 5-5. Letting of rooms in a hotel business, etc.

Section 5-5-1. Distribution of the consideration for full- and half-board accommodation

(1) In the case of the letting of rooms as part of hotel activity, etc. where the fee, inclusive of VAT, concerns both accommodation and catering, the consideration shall be distributed.

(2) In the case of full-board, the consideration may be split with 45 percent allocated to supply at the ordinary rate and 55 percent allocated to supply at the reduced rate. In the case of half-board, the consideration may be split with 30 percent allocated to supply at the ordinary rate and 70 percent allocated to supply at the reduced rate. 'Full-board' means board which includes three meals. 'Half-board' means board which includes breakfast and another meal. Packed lunches and other light meals and

refreshments shall also be considered to be a meal. It is a condition for the use of this allocation that the component at the ordinary rate covers ingredients, salaries and other variable costs in connection with catering and provides a reasonable contribution towards fixed costs and profit.

(3) If the fee is not distributed in accordance with the second paragraph, the distribution shall be carried out according to a calculation of the actual costs.

Section 5-5-2. Distribution of the fee for Bed and Breakfast

The consideration, inclusive of VAT, for accommodation which includes breakfast, shall be distributed so that the component at the ordinary rate covers the raw material costs and provides a reasonable contribution towards fixed costs and profit.

Chapter 6. Exemption from VAT

Section 6-2. Electronic news services

Section 6-2-1. *Electronic news services*

'Electronic news services' means electronic services which:

- a) primarily contain a broad coverage of news and current affairs
- b) are aimed at the general public
- c) have a responsible editor
- d) are published weekly or more often.

Section 6-3. *Periodicals*

Section 6-3-1. *Periodicals*

'Periodicals' means any publication other than a newspaper if:

- a) it is published periodically with at least two editions per year according to a fixed publication schedule
- b) it is numbered and forms part of a series that is not limited in terms of time
- c) it is supplied at a predetermined price or distributed to association members, and
- d) all the editions have the same title.

Section 6-3-2. *Publications that are not periodicals*

The following publications are not deemed to be periodicals:

- a) almanacs and other periodic publications with a calendar
- b) sheets and booklets of music
- c) programmes for performances, meetings, etc.
- d) printed documents for completion, insertion, sticking and binding
- e) lists or tables of numerical circumstances for the reading or calculation of amounts or other numerical printed entities such as prices, salaries, discounts, points, fees, taxes, coins, dimensions, weight, etc.
- f) traffic routes
- g) lists of properties, goods, fixed assets, exhibition artefacts, stocks and other movables
- h) lists of services, projects, etc.
- i) lottery lists
- j) address and company lists
- k) lists of streets and service locations
- l) lists of subscribers
- m) lists of rates, prices, fees, salaries, freight charges, share prices and exchange rates, etc.
- n) lists of debtors and creditors.

Section 6-3-3. *Subscription and association periodicals*

(1) The supply of periodicals shall be exempt from VAT if at least 80 percent of the net print-run of the periodical over a continuous period of twelve months has been or will be supplied to paying subscribers or distributed to association members who pay a consideration to the association and the association publishes

the periodical.

(2) 'Net print-run' encompasses:

- a) loose copies sold
- b) paid subscriptions
- c) copies which are distributed to association members
- d) copies distributed free of charge, excluding enclosures for advertisers and advertising agencies for advertising checks.

(3) In connection with the determination of the association members' share, only one copy per member may be assumed. If an association member is an association, one copy per member of this association may be assumed in addition to the member share.

Section 6-3-4. Foreign subscription and association periodicals

The supply of foreign subscription and association periodicals shall be exempt from VAT if at least 80 percent of the copies of the periodical that are supplied in the VAT area over a continuous period of twelve months are supplied to paying subscribers or distributed to association members who pay a membership fee to the association and the association publishes the periodical.

Section 6-3-5. Political, literary and religious periodicals

The supply of periodicals with a predominantly political, literary or religious content shall be exempt from VAT even if the conditions in Sections 6-3-3 and 6-3-4 are not met.

Section 6-3-6. Older annual volumes and individual booklets of periodicals

The supply of older annuals and individual booklets of an otherwise tax-free subscription periodical shall be exempt from VAT if the supply primarily takes place to subscribers at the original price.

Section 6-3-7. *Notification of new periodical, etc.*

- (1) When a new periodical is established or introduced and when a periodical's tax-related status changes, the publisher or importer must notify the matter to the tax office and end retailers of the periodical. If the publisher is an association, the association shall also notify the printing company.
- (2) Such notification shall be given in writing and signed by the publisher or importer, in addition to the public accountant.
- (3) The notification shall contain the following information:
 - a) title of the periodical
 - b) name and address of the publisher
 - c) whether the periodical is subject to or exempt from VAT
 - d) the edition from which the tax obligation or exemption applies.

Section 6-3-8. Registration and documentation obligation, etc.

- (1) Tax subjects which, as the end retailer, supply periodicals exempt from VAT shall record purchases and sales of such periodicals in separate accounts or using special codes. In connection with stocktaking, periodicals which are exempt from VAT shall be recorded in separate lists.
- (2) Tax subjects that supply periodicals which are exempt from VAT to dealers shall organise their bookkeeping so that separate statements can be issued for individual customers concerning this part of the supply.

Section 6-3-9. *Electronic periodicals*

- (1) 'Electronic periodicals' means an electronic publication consisting mainly of text and still images which:
 - a) are not an electronic news service,
 - b) are published periodically with at least two and no more than 51 editions per year according to a fixed publication schedule,
 - c) are numbered and form part of a series that is not limited in terms of time,
 - d) have the same title for all editions,

e) do not have a content as referred to in Section 6-3-2.

(2) Within the framework of the first paragraph, up to two individual articles may be published in advance for the first edition. The supply of individual articles shall not be covered by the exemption for electronic periodicals.

(3) Section 6-3-3 to Section 6-3-8 shall apply correspondingly to electronic periodicals.

Section 6-3-10. *Printing of periodicals*

(1) The printing of periodicals for an association shall be exempt from VAT if the association distributes at least 80 percent of the net print-run to the association's members without a separate consideration. The same shall apply if the number of copies distributed to association members and the number of copies supplied to paying subscribers collectively amounts to at least 80 percent of the net print-run. Section 6-3-3 second and third paragraphs shall apply correspondingly.

(2) The printing of periodicals with a predominantly political, literary or religious content shall be except from VAT. In connection with the printing of such periodicals for an association, the conditions in the first paragraph shall not apply.

(3) This section shall not apply to the printing of periodicals for a client which must be registered pursuant to Section 2-1 of the VAT Act for the supply of periodicals.

Section 6-4. *Books*

Section 6-4-1. *Books*

'Books' means publications that are not newspapers or periodicals.

Section 6-4-2. *Publications that are not books*

The following publications shall not be deemed books:

- a) printed documents for completion, insertion, sticking, binding or tearing out/off
- b) small printed documents such as circulars, circular letters, brochures, prospectuses, folders, etc.
- c) regulations, instructions, articles of association, regulations, laws, treaties, agreements, parliamentary documents, announcements from public institutions
- d) printed minutes of negotiations
- e) prints of verdicts, judgements, registers, land registries, etc.
- f) school and study plans, lecture and course catalogues
- g) organisation and regulation plans and similar
- h) almanacs, annual calendars and other publications with a calendar
- i) programmes for exhibitions, gatherings, lectures, meetings and other events
- j) lists or tables of numerical circumstances for the calculation of amounts or other numerical printed units such as prices, salaries, discounts, points, fees, taxes, coins, dimensions, weight, etc.
- k) sheets, booklets and books of music and song books shall nevertheless be considered as books even if they contain music
- l) traffic routes
- m) loose covers and folders if the cover or folder is not intended to enclose a book or a particular publication which is exempt from VAT
- n) collections of printed images, etc. if the pages are without text or only state the name of the location or person or give a description, brief instructions or similar
- o) lists of properties, goods, fixed assets, exhibition artefacts, stocks and other movables
- p) lottery lists
- q) address and company lists
- r) lists of streets and service locations
- s) lists of subscribers
- t) lists of rates, prices, fees, salaries, freight charges, share prices and exchange rates, etc.
- u) maps other than atlases; 'atlas' means a stapled or bound series of maps covering at least one country
- v) printed advertising, including printed documents which are distributed free of charge and attract attention towards a number of companies, the products of a sector or industry or services
- w) other printed publications which in accordance with a special printing assignment are supplied for internal use by a company.

Section 6-4-3. *Electronic books*

(1) 'Electronic books' means electronic publications consisting mainly of text and still images that are not electronic news services or electronic periodicals.

(2) The exemption does not include services with a content as referred to in Section 6-4-2.

Section 6-4-4. Registration and documentation obligation

Section 6-3-8 shall apply correspondingly to books and electronic books.

Section 6-6. Electrical power, etc. for household use in Northern Norway

Section 6-6-1. Household use

'Household use' means use for:

- a) detached dwellings, apartments, bedsits and holiday homes, including cabins, chalets, huts or similar,
- b) old people's home, childcare institutions, centres for family and children and daycare institutions for children, but not nursing homes and dwellings with 24-hour nursing and care provision,
- c) communal laundries, garages and other communal facilities in or for dwellings, etc. as referred to in a) and b).

Bedsits pursuant to the first paragraph (a) shall also include bedsits without their own electricity meter which are let by a student welfare organisation.

Section 6-6-2. Alternative energy sources

'Alternative energy sources' includes energy from district heating plants. Fossil energy sources are not considered alternative energy sources.

Section 6-7. Vehicles, etc.

Section 6-7-1. Leasing of vehicles that only use electricity for propulsion

'Leasing of vehicles' as referred to in Section 6-7 first paragraph of the VAT Act means the leasing of vehicles where the leasing period in accordance with a written agreement is at least 30 days.

Section 6-7-2. Batteries for vehicles that only use electricity for propulsion

The exemption pursuant to Section 6-7 second paragraph of the VAT Act shall be documented by a sales document or other documentation which indicates that the battery is to be installed in a vehicle that only uses electricity for propulsion.

Section 6-7-3. Vehicles covered by the Storting resolution on re-registration tax

(1) The exemption in Section 6-7 third paragraph of the VAT Act covers the previously registered vehicle as accepted by the seller with equipment, additions, etc. If no special consideration is paid, the exemption shall also cover:

- a) equipment and additions that are fitted to or installed in the vehicle insofar as they required in accordance with the vehicle regulations for the type, make and model concerned or insofar as is necessary in order to bring the vehicle into a normal condition and in accordance with the specifications that are common for the type, make and model concerned,
- b) petrol and other fuel which is supplied in a tank, added lubricating oil, spare wheels and tools that normally accompany vehicles,
- c) parts and other goods that are used in work referred to in the second paragraph (a).

(2) The exemption shall cover the following work at the seller's expense:

- a) repair, maintenance and preparation of vehicles and equipment as referred to in the first paragraph (a)
- b) fitting and installation of equipment and additions as referred to in the first paragraph (a).

Section 6-8. (Repealed)

Sections 6-8-1 6-8-4. Section 6-8-1 – 6-8-4. (Repealed)

Section 6-9. *Vessels, etc.*

Section 6-9-1. *Fishing vessels*

'Vessels for professional fishing' in Section 6-9 first paragraph (f) of the VAT Act means vessels used for fishing only which are equipped for such fishing as regards their method of construction and equipment, and which are not constructed for propulsion by an outboard motor, including stern unit.

Section 6-9-2. Registration and documentation obligation, etc. for fishing vessels under 15 metres

For fishing vessels under 15 metres in length, the exemption shall be documented through confirmation from the tax office that the purchaser is registered in the VAT Register and has recorded sales of unprocessed fish, seal, whale, kelp or sea tangle during the past twelve months in excess of the registration threshold in Section 2-1 of the VAT Act. A statement shall also be provided by the purchaser to the effect that the vessel is exclusively intended for use in professional fishing.

Section 6-9-3. Registration and documentation obligation, etc. in connection with the construction, etc. of vessels

(1) The exemption in accordance with Section 6-9 second paragraph, first sentence shall be documented through a sales document and confirmation from the purchaser which provides information on the vessel that the service concerns. If the service is not provided on the vessel, the seller must have confirmation from the purchaser stating that the product that the service concerns forms part of the vessel's operating equipment.

(2) In the case of exemption in accordance with Section 6-9 second paragraph, second sentence, the product shall be invoiced in the same sales document as the service provided. A separate sales document may be used if such a document refers to the sales document that concerns the service. The seller of the product must have confirmation from the purchaser that the product has been received.

Section 6-10. *Aircraft, etc.*

Section 6-10-1. Registration and documentation obligation, etc. in connection with the construction, etc. of aircraft

Section 6-9-3 shall apply correspondingly to the exemption in Section 6-10 second paragraph of the VAT Act.

Section 6-11. *Platforms, pipelines, etc.*

Section 6-11-1. Registration and documentation obligation, etc. in connection with the construction, etc. of platforms

Section 6-9-3 shall apply correspondingly to the exemption in Section 6-11 second paragraph of the VAT Act.

Section 6-11-2. Registration and documentation obligation, etc. in connection with the construction, etc. of pipelines

The sales document shall be marked 'Value added tax not added'.

Section 6-12. *Construction of embassy buildings*

Section 6-12-1. Registration and documentation obligation, etc.

The exemption shall be documented through confirmation from the tax office that the supply is exempt from VAT.

Section 6-13. International military forces and command units

Section 6-13-1. *Military units from the USA*

- (1) The supply of goods and services to military units from the USA which are permanently based in the VAT area shall be exempt from VAT.
- (2) The supply of goods by the military unit to personnel within this unit shall be exempt from VAT.

Section 6-13-2. *NATO headquarters*

- (1) The supply of goods and services from canteens, clubs, associations, restaurants and bars at NATO headquarters to personnel and official guests shall be exempt from VAT if the sale is linked to NATO's activity.
- (2) The supply of goods from a sales outlet at NATO headquarters to foreign NATO personnel shall be exempt from VAT.

Section 6-13-3. *Foreign NATO forces*

The supply of reasonable quantities of beer by breweries to foreign NATO forces on exercises shall be exempt from VAT.

Section 6-13-4. *Advance storage of military equipment*

The supply of goods and services in connection with the advance storage by foreign NATO forces of military equipment in the VAT area shall be exempt from VAT.

Section 6-13-5. *Fuel, etc. for military aircraft*

The supply of fuel and lubricants for military aircraft from a country affiliated to NATO or the Partnership for Peace shall be exempt from VAT.

Section 6-13-6. Registration and documentation obligation, etc.

The exemptions in Section 6-13-1 first paragraph and Sections 6-13-3 to 6-13-5 shall be documented through a sales document and confirmation from the purchaser of the exempt purpose for which the purchase is intended.

Section 6-17. Exemptions corresponding to those for supplies

Section 6-17-1. *Registration and documentation obligation, etc. in connection with the withdrawal of goods out of the VAT area*

Section 6-21-1 shall apply correspondingly in connection with the withdrawal of goods from the VAT area.

Section 6-20. *Primary industries*

Section 6-20-1. *Industries covered by the exemption*

(1) The exemption in Section 6-20 first paragraph of the VAT Act shall apply to tax subjects that are required to submit an annual tax return pursuant to Section 8-3-7 first paragraph of the Tax Administration Regulation.

(2) The exemption shall apply correspondingly to tax subjects within the agriculture and forestry sectors in connection with the withdrawal of unprocessed timber from common land within the framework of the ancient common use right.

Section 6-20-2. Conditions for exemption in connection with the withdrawal of timber from own forest, etc.

(1) Withdrawals of unprocessed timber from own forest within the agriculture and forestry sectors for private use or for purposes within the framework of these industries shall be exempt from VAT if the processing is carried out at:

- a) the party's own farm sawmill and 80 percent or more of the farm sawmill is used for processing for the farm's own consumption,
- b) using a common use saw and the processing takes place within the framework of the ancient common use right. If 80 percent or more of the usage of the common use saw does not relate to the processing of timber for own consumption by the common use beneficiaries within the framework of the ancient common use right, the exemption shall only apply to 50 percent of the sales value of the materials.

(2) The exemption shall also apply to the timber value in connection with the contract sawing of timber. 'Contract sawing' also encompasses deliveries of timber to sawmills when finished materials of the same type and quality of wood are received from the sawmill's stocks in exchange. In the event of such exchange, the material return shall be deemed to constitute 50 percent of the sawn timber volume.

Section 6-20-3. Registration and documentation obligation, etc. in connection with deliveries of timber to sawmills

In the case of exemption pursuant to Section 6-20-2 second paragraph, second sentence, the performances of both parties shall be specified in the same sales document.

Section 6-20-4. *Withdrawal for joint ownership or joint initiatives*

Withdrawals of goods for joint ownership or joint initiatives carried out for commercial purposes within the agriculture and forestry sectors shall be exempt from VAT if the initiative:

- a) forms part of production or storage for the individual joint owner, including joint ownership of operational buildings, forest road cooperatives, shared grazing land, etc., and
- b) is not subject to an obligation to register pursuant to Section 2-1 of the VAT Act.

Section 6-20-5. Real property in connection with the primary industries

Withdrawals of goods and services for use in the erection or maintenance of summer and forest cabins within the agriculture or forestry sector or cabins within the reindeer husbandry industry shall be exempt from VAT if the building constitutes a depreciable fixed asset in accordance with the Tax Act.

Section 6-21. *Export of goods*

Section 6-21-1. Registration and documentation obligation, etc. in connection with the export of goods

(1) The exemption shall be documented through a sales document, customs declaration and certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation.

(2) For goods that are exempt from the declaration obligation in connection with export pursuant to Section 4-11-2 of the Customs Regulation (see Section 3-1-15 first paragraph (g)), the exemption shall be documented through a sales document and a certificate of export as referred to in Section 4-23-2 second and third paragraphs of the Customs Regulation.

Section 6-21-2. Registration and documentation obligation, etc. in connection with the export of goods to the petroleum sector

(1) When goods are exported to the Norwegian part of the continental shelf for use in connection with the exploration and exploitation of subsea natural resources, the exemption shall be documented through a sales document, customs declaration and certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation.

(2) For goods that are exempt from the declaration obligation (see Section 4-11-2 of the Customs Regulation; see Section 3-1-15 first paragraph (f)), the exemption shall be documented through a sales document, a certificate of export as referred to in Section 4-23-2 second and third paragraphs of the Customs Regulation and a written order from the purchaser. The order shall contain the information referred to in the Bookkeeping Regulations, Section 5-1-1 (1)-(4).

(3) Both the purchaser and the seller shall retain a copy of the order.

Section 6-22. *Export of services*

Section 6-22-1. Registration and documentation obligation, etc. in connection with the export of services

(1) The exemption in Section 6-22 first paragraph of the VAT Act shall be documented through a sales document and information which verifies that the service is intended solely for use outside the VAT area. If the services concern work on goods, the goods shall be exported in accordance with the provisions in Section 6-21-1 and Section 6-21-2.

(2) The exemption in Section 6-22 second and third paragraphs of the VAT Act shall be documented through a sales document which indicates that the recipient's address is outside the VAT area.

Section 6-23. Goods placed in a bonded warehouse

Section 6-23-1. *Registration and documentation obligation, etc.*

The exemption shall be documented through a sales document which indicates that the place of delivery is the purchaser's customs warehouse.

The exemption shall also be documented through a customs declaration where necessary in accordance with the Customs Regulation, Section 4-30-11 to Section 4-30-14.

Section 6-24. Goods that are resold outside the VAT area

Section 6-24-1. *Registration and documentation obligation, etc.*

(1) The exemption shall be documented through a sales document and a written order from the purchaser. The order shall contain the information referred to in the Bookkeeping Regulations, Section 5-1-1 (1)-(4), and state the country to which the goods are being resold. The sales document shall be marked 'Value added tax not added'.

(2) Both the purchaser and the seller shall retain a copy of the order.

Section 6-25. *Goods for tourists*

Section 6-25-1. *De minimis amount for exemption*

(1) For goods intended for residents of Denmark, Finland or Sweden or residents of Svalbard or Jan Mayen, it is a condition of exemption that the sales price of the individual goods is at least NOK 1,000, exclusive of VAT. A number of goods that normally constitute a single entity shall also be deemed goods.

(2) For goods intended for residents of other countries, it is a condition of exemption that the individual invoice amount is at least NOK 250, excluding VAT.

Section 6-25-2. Registration and documentation obligation, etc. for goods for tourists from countries other than Denmark, Finland or Sweden

(1) In the case of supplies to residents of countries other than Denmark, Finland or Sweden, the exemption shall be documented through a completed form RD-0032. The same applies in the case of supplies to residents of Svalbard or Jan Mayen. The form must be endorsed with the customs authority's certificate of export, or documentation for import from other countries' customs authorities or the Governor of Svalbard, within one month after the goods were delivered.

(2) If the implementation of the exemption is carried out through a private company, the exemption shall be documented by a sales document from the company to the seller and a copy of the refund form or equivalent documentation, as well as confirmation that the goods have been exported from Norway, or imported into another country. The refund form shall be dated and state the seller's organisation number, invoice number, date of sale and the nature of the goods, the consideration inclusive of VAT and the refund amount. The buyer shall be specified through their name and residential address, as well as a reference to their passport number or other identification which provides the aforementioned information. The sales document from the company to the seller shall contain a reference to the individual refund form.

Section 6-25-3. Registration and documentation obligation, etc. for goods for tourists from Denmark, Finland or Sweden

In the case of supplies to residents of Denmark, Finland or Sweden, the exemption shall be documented through a sales document stating the name and home address of the purchaser and an import document from the purchaser's home country stating the date of import and the fact that VAT has been paid.

Section 6-26. *Retail outlets at airports upon departure*

Section 6-26-1. Registration and documentation obligation, etc.

The exemption in Section 6-26 second paragraph of the VAT Act shall be documented through a sales document which states the purchaser's name, address, passport number and flight number.

Section 6-27. Retail outlets at airports upon arrival

Section 6-27-1. Goods quantities

The exemption applies to the quantity of goods which may be imported duty-free pursuant to Section 5-1-1 and Section 5-1-2 of the Customs Regulation.

Section 6-28. Transport services

Section 6-28-1. Transport of transit and transfer passengers

- (1) It is a condition for the exemption in accordance with Section 6-28 second paragraph of the VAT Act that:
 - a) an agreement concerning contiguous transport is established in advance
 - b) a ticket has been issued from the first place of departure within the VAT area to a final destination outside the VAT area or vice versa
 - c) the entire transport takes place using the same type of transport means
 - d) subsequent transport commences within 24 hours and is directly linked to the first.
- (2) The exemption applies both to transport which takes place via a means of transport operating on a regular scheduled service and that which takes place via a chartered means of transport, and even if the subsequent transport involves a change of station, airport, port, etc. if the conditions are otherwise met.

Section 6-28-2. Goods transport

- (1) It is a condition for the exemption that the services are invoiced in accordance with a transport document to the goods recipient, goods sender or a foreign haulier, shipping agent or similar.
- (2) If the service concerns the transport of goods directly between a location in the VAT area and a location outside the VAT area, it may also be invoiced to a Norwegian shipping agent.

Section 6-28-3. Registration and documentation obligation, etc.

- (1) The exemption for the transport of goods shall be documented through a written agreement which concerns the entire route. The agreement shall contain information on the sender, the place of dispatch, the recipient and the place of receipt, as well as the consideration.
- (2) The exemption for the transport of people shall be documented through a statement of the journey and information on the times of any transport of transit and transfer passengers. The documentation may be included in the sales document, the written agreement or the ticket.
- (3) In the case of joint traffic to or from the VAT area, more than one transport document may be used as documentation for duty-free sales for the entire route if the documents are endorsed with cross-references by the carrier. The same shall apply to the transport of transit and transfer passengers.

Section 6-30. Goods and services for vessels

Section 6-30-1. Goods covered by the exemption

(1) The exemption in Section 6-30 first paragraph of the VAT Act covers all goods for use for the vessel if the goods are delivered directly to the vessel. The exemption does not apply to goods consumed on vessels that are laid up in the VAT area.

(2) The exemption does not cover goods for sale to passengers on vessels that are intended for passenger transport between Norway and Denmark, Sweden or Finland. The exemption shall nevertheless apply to goods that can be sold onboard in accordance with Section 4-23-4 of the Customs Regulation; see Section 4-23-7.

Section 6-30-2. Services covered by the exemption

The exemption in Section 6-30 first paragraph of the VAT Act encompasses services that are entirely for use for the vessel.

Section 6-30-3. Registration and documentation obligation, etc.

(1) The exemption in Section 6-30-1 shall be documented through a sales document which gives information on the vessel to which the goods have been delivered. The seller must have confirmation from the purchaser that the goods have been received onboard for use on the vessel. The confirmation must be given upon delivery of the goods.

(2) In the case of the delivery of goods referred to in Section 6-30-1 second paragraph, second sentence, the exemption shall also be documented through permission for provisioning in accordance with Section 4-23-7 of the Customs Regulation; see Section 4-23-4. The exemption shall be documented through a certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation. The requirement for confirmation referred to in the first paragraph shall not apply.

(3) The exemption in Section 6-30-2 shall be documented through a sales document giving information on the vessel to which the service relates.

Norwegian vessels in international service

Section 6-30-4. Goods covered by the exemption

(1) The exemption in Section 6-30 second paragraph of the VAT Act covers all goods for use for the vessel if the goods are delivered directly to the vessel. The exemption does not apply to goods consumed on vessels that are laid up in the VAT area.

(2) The exemption does not cover goods for sale to passengers on vessels that are intended for passenger transport between Norway and Denmark, Sweden or Finland. The exemption shall nevertheless apply to goods that can be sold onboard in accordance with Section 4-23-7 of the Customs Regulation; see Section 4-23-4.

(3) As regards food, beverages and tobacco products for provisioning or supply to crew members, the limitations in Section 4-23-4 third paragraph, third sentence and Section 4-23-6 second paragraph of the Customs Regulation shall apply.

(4) If the vessel is situated outside the VAT area, the goods may be delivered to the shipping company's shipping agent if the shipping agent processes the goods for customs purposes directly for export.

Section 6-30-5. Services covered by the exemption

(1) The exemption in Section 6-30 second paragraph of the VAT Act covers services that concern:

- a) the towing of vessels
- b) the hire of tangible fixed assets that are delivered to vessels
- c) the right to use a municipal harbour as referred to in Section 3-11 second paragraph (j) of the VAT Act
- d) telecommunication services.

(2) The exemption also encompasses mediation services sold to Norwegian shipping companies which concern the transport of goods by vessel in international service.

Section 6-30-6. Registration and documentation obligation, etc.

(1) The exemption in Section 6-30-4 shall be documented through a sales document which gives information on the vessel to which the goods have been delivered. The seller must have confirmation from the purchaser that the goods have been received onboard for use on the vessel. The confirmation must be available at the time of delivery.

(2) In the case of the delivery of goods referred to in Section 6-30-4 second paragraph, second sentence, the exemption shall also be documented through permission for provisioning in accordance with Section 4-23-7 of the Customs Regulation; see Section 4-23-4. The exemption shall be documented through a certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation. The requirement for confirmation referred to in the first paragraph shall not apply.

(3) In connection with the delivery of goods referred to in Section 6-30-4 third paragraph, the exemption shall also be documented through a customs declaration. The second paragraph, second and third sentences shall apply correspondingly.

(4) In connection with the delivery of goods to a shipping company's shipping agent (see Section 6-30-4 fourth paragraph), the exemption shall also be documented through a written order from the purchaser. The order shall contain the information referred to in the Bookkeeping Regulations, Section 5-1-1 (1-4), as well as a statement of the vessel to which the goods are being delivered. Both the purchaser and the seller shall retain a copy of the order. The requirement for confirmation referred to in the first paragraph shall not apply.

Specialist Norwegian vessels for use in offshore petroleum operations

Section 6-30-7. Goods covered by the exemption

The exemption in Section 6-30 third paragraph applies to all goods for use for the specialist vessel.

Section 6-30-8. Services covered by the exemption

- (1) The exemption in Section 6-30 third paragraph of the VAT Act covers services that concern:
- a) the towing of vessels
 - b) the hire of tangible fixed assets that are delivered to vessels
 - c) the right to use a municipal harbour as referred to in Section 3-11 second paragraph (j) of the VAT Act.

(2) The exemption also encompasses mediation services sold to Norwegian shipping companies which concern the transport of goods by a specialist vessel.

Section 6-30-9. Registration and documentation obligation, etc.

(1) The exemption in Section 6-30-7 shall be documented through a sales document and a written order from the purchaser. The order shall contain the information referred to in the Bookkeeping Regulations, Section 5-1-1 (1-4), as well as a statement of the vessel to which the goods are being delivered. The seller must have confirmation from the purchaser that the goods have been received for use in offshore

petroleum operations. The confirmation must be available at the time of delivery.

(2) Both the purchaser and the seller shall retain a copy of the order.

Other Norwegian vessels

Section 6-30-10. Goods for Norwegian fishing and hunting vessels outside the VAT area

The supply of food, beverages and tobacco products for Norwegian fishing and hunting vessels shall be exempt from VAT if permission has been granted for provisioning pursuant to Section 4-23-9 of the Customs Regulation; see Section 4-23-4. The same applies to Norwegian goods and duty-paid goods. It is a condition for the exemption that the goods are delivered directly to the vessel.

Section 6-30-11. Goods and services for vessels outside the VAT area

(1) The supply of goods to vessels other than Norwegian fishing and hunting vessels on assignments which result in a continuous period of stay outside the VAT area of at least 14 days shall be exempt from VAT. It is a condition for the exemption that the goods are delivered directly to the vessel and that they are used for commercial purposes or in official service. The exemption does not apply to goods consumed on vessels that are laid up in the VAT area.

(2) As regards food, beverages and tobacco products for provisioning or supply to crew members, the limitations in Section 4-23-4 third paragraph, third sentence and Section 4-23-6 second paragraph of the Customs Regulation shall apply.

(3) The provision of the following services to vessels referred to in the first paragraph shall be exempt from VAT:

- a) the towing of vessels
- b) the hire of tangible fixed assets that are delivered to vessels
- c) the right to use a municipal harbour as referred to in Section 3-11 second paragraph (j) of the VAT Act.

Section 6-30-12. Registration and documentation obligation, etc. for vessels outside the VAT area

(1) The exemptions in Section 6-30-10 and Section 6-30-11 shall be documented through the sales document which states the vessel to which the goods have been delivered. The seller must have confirmation from the purchaser that the goods have been received onboard for use on a vessel outside the VAT area. The confirmation must be available at the time of delivery.

(2) In connection with the delivery of goods referred to in Section 6-30-10, the exemption shall also be documented through a customs declaration.

(3) The exemption for goods referred to in Section 6-30-11 second paragraph shall also be documented through a customs declaration and a certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation. The requirement for confirmation referred to in the first paragraph shall not apply.

Section 6-30-13. Vessels sailing to a port outside the VAT area

(1) The supply of provisions and consumables to the following vessels shall be exempt from VAT if the goods are delivered directly to the vessel and the vessel is sailing on an individual voyage to a port outside the VAT area:

- a) vessels of at least 15 metres used for passenger or goods transport in Norwegian domestic traffic
- b) rescue vessels and tugs of at least 15 metres
- c) marine vessels
- d) training vessels.

(2) The exemption does not cover goods for sale to passengers on vessels that are intended for passenger transport between Norway and Denmark, Sweden or Finland. The exemption shall nevertheless apply to goods that can be sold onboard in accordance with Section 4-23-7 of the Customs

Regulation; see Section 4-23-4.

(3) As regards food, beverages and tobacco products for provisioning or supply to crew members, the limitations in Section 4-23-4 third paragraph, third sentence and Section 4-23-6 second paragraph of the Customs Regulation shall apply.

(4) If the vessel is situated outside the VAT area, the goods may be delivered to the shipping company's shipping agent if the shipping agent processes the goods for customs purposes directly for export.

Section 6-30-14. Registration and documentation obligation, etc. for vessels sailing to a port outside the VAT area

(1) The exemption in Section 6-30-13 shall be documented through the sales document which shall state the vessel to which the goods have been delivered. The seller must have confirmation from the purchaser that the goods have been received onboard for use on a vessel that is sailing to a port outside the VAT area. The confirmation must be available at the time of delivery.

(2) In the case of the delivery of goods referred to in Section 6-30-13 second paragraph, second sentence, the exemption shall also be documented through permission for provisioning in accordance with Section 4-23-7 of the Customs Regulation; see Section 4-23-4. The exemption shall be documented through a certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation. The requirement for confirmation referred to in the first paragraph shall not apply.

(3) In connection with the delivery of goods referred to in Section 6-30-13 third paragraph, the exemption shall also be documented through a customs declaration. The second paragraph, second and third sentences shall apply correspondingly.

(4) In connection with the delivery of goods referred to in Section 6-30-13 fourth paragraph, the exemption shall also be documented through a written order from the purchaser. The order shall contain the information referred to in the Bookkeeping Regulations, Section 5-1-1 (1-4), as well as a statement of the vessel to which the goods have been delivered. Both the purchaser and the seller shall retain a copy of the order. The requirement for confirmation referred to in the first paragraph shall not apply.

Section 6-31. Goods and services for aircraft

Section 6-31-1. *Aircraft in foreign service*

(1) The exemption in Section 6-31 first paragraph of the VAT Act covers all goods for use for aircraft if the goods are delivered directly to the aircraft. The exemption does not cover goods for sale to passengers onboard aircraft that are intended for passenger transport between Norway and Denmark, Sweden or Finland. The exemption shall nevertheless apply to goods that can be sold onboard in accordance with Section 4-23-10 of the Customs Regulation; see Section 4-23-4.

(2) The exemption encompasses services that concern:

- a) the towing of aircraft
- b) the leasing of tangible fixed assets that are delivered to aircraft
- c) the right to use an airport for aircraft.

Section 6-31-2. Aircraft flying to an airport outside the VAT area

(1) The supply of provisions and consumables to aircraft used for passenger or goods transport on domestic traffic and to military aircraft shall be exempt from VAT if the goods are delivered directly to the aircraft and the aircraft is to fly on an individual flight to an airport outside the VAT area.

(2) The exemption does not cover goods for sale to passengers onboard aircraft that are intended for passenger transport between Norway and Denmark, Sweden or Finland. The exemption shall nevertheless apply to goods that can be sold onboard in accordance with Section 4-23-10 of the Customs Regulation; see Section 4-23-4.

Section 6-31-3. Registration and documentation obligation, etc. for aircraft flying to an airport outside the VAT area

(1) The exemptions in Section 6-31-1 and Section 6-31-2 shall be documented through a sales document which shall state the aircraft to which the goods have been delivered. In the case of aviation fuel, the destination of the aircraft shall be stated in the sales document. As regards other goods, the seller must have confirmation from the purchaser that the goods have been received onboard for use on an aircraft that is flying to an airport outside the VAT area. The confirmation must be available at the time of delivery.

(2) In the case of the delivery of goods referred to in Section 6-31-1 first paragraph, third sentence and Section 6-31-2 second paragraph, second sentence, the exemption shall also be documented through permission for delivery pursuant to Section 4-23-10 of the Customs Regulation; see Section 4-23-4. The exemption shall be documented through a certificate of export in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulation. The requirement for confirmation referred to in the first paragraph shall not apply.

Section 6-32. Goods and services for the petroleum sector

Section 6-32-1. *Goods covered by the exemption*

The exemption in Section 6-32 second paragraph of the VAT Act encompasses all goods.

Section 6-32-2. *Services covered by the exemption*

(1) The exemption in Section 6-32 first paragraph of the VAT Act encompasses services which are provided on installations or facilities other than those referred to in Section 6-11 of the VAT Act and which are intended for use in marine areas outside the VAT area in connection with the exploration and exploitation of subsea natural resources. The exemption encompasses services that are provided on equipment and fixed assets linked to such installations or facilities and services that concern project planning, drawing, design and other technical assistance concerning such installations or facilities.

(2) The exemption in Section 6-32 second paragraph of the VAT Act encompasses services involving the storage, unloading, transport, etc. of goods.

Section 6-32-3. Registration and documentation obligation, etc. for goods for use in the petroleum sector

(1) The exemption in Section 6-32-1 shall be documented through a sales document and a written order from the purchaser. The order shall contain the information referred to in the Bookkeeping Regulations, Section 5-1-1 (1)-(4) and information on the place of consumption. The sales document shall be marked 'Value added tax not added'.

(2) Both the purchaser and the seller shall retain a copy of the order.

Section 6-33. Advertising publications in foreign languages, etc.

Section 6-33-1. *Registration and documentation obligation, etc.*

The exemption shall be documented through a copy of the exempt publication or film and a written order from the purchaser stating that the publications or advertising films are intended for use outside the VAT area.

Section 6-35. *Regulatory authority*

Section 6-35-1. *Retention obligation, etc.*

(1) Confirmation as referred to in this chapter shall be included in the sales document insofar as is practicable.

(2) The documentation referred to in this chapter shall be retained together with the sales document or in some other readily verifiable manner. The documentation is deemed documentation of posted information and shall be retained in accordance with the provisions of the Bookkeeping Act.

Chapter 7. Goods that are not to be subject to VAT upon import

Section 7-4. Aircraft and goods for aircraft, etc.

Section 7-4-1. Aircraft in international service and aircraft flying to an airport outside the VAT area

(1) VAT shall be levied in connection with the import by airlines of goods for use for aircraft in international service.

(2) VAT shall not be levied in connection with the import by airlines of provisions and consumables for aircraft used for passenger transport in domestic service in return for a consideration or goods transport or for military aircraft if the aircraft is to fly on an individual flight to an airport outside the VAT area.

Section 7-6. Goods received free of charge

Section 7-6-1. Goods delivered on the basis of a warranty

VAT shall not be levied on imports of parts which a foreign seller delivers free of charge as a replacement for defective components if the delivery takes place as part of a repair in Norway on the basis of a warranty.

Section 7-6-2. Goods supplied for clinical testing

VAT shall not be levied on imports of medicines that are being distributed free of charge for clinical trials if the Norwegian Medicines Agency has issued a registration exemption.

Section 7-6-3. Goods supplied for laboratory testing

VAT shall not be levied on imports of goods which laboratories and research institutions affiliated to universities and university colleges receive free of charge for laboratory testing. It is a condition that the goods are re-exported, destroyed or similar after testing.

Section 7-6-4. Reproduction material

VAT shall not be levied on imports of reproduction material which other NATO countries have made available free of charge for the Norwegian Military Geographic Service.

Section 7-8. Goods of an educational, scientific or cultural nature

Section 7-8-1. Goods of an educational, scientific or cultural nature

VAT shall not be levied on imports of goods referred to in Section 5-7-4 first paragraph (c) and second paragraph (b) and c) of the Act on Customs Duties and Movement of Goods (the Customs Act).

Chapter 8. Deductions for input VAT

Section 8-2. Right to deduct VAT on procurements intended for partial use by a registered enterprise

Section 8-2-1. *Erection and operation of buildings, etc.*

(1) If the costs attributable to the erection of buildings that are intended for use both by the registered enterprise and for other purposes are allocated approximately equally per square metre of floor area for the various purposes, input VAT on the costs may be allocated based on the floor area being used by the registered enterprise relative to the total floor area of the building.

(2) Input VAT may be allocated in the same way as referred to in the first paragraph between costs for:

- a) extensions, additions and alterations,
- b) development of plots, construction of roads, water and wastewater, etc.,
- c) installations and special facilities or equipment forming part of the building, including elevator, heating and ventilation systems, etc.,
- d) maintenance and repairs,
- e) operations.

(3) If a different allocation of costs to that referred to in (d) and (e) is agreed with the lessees, such an allocation may be used.

Section 8-2-2. *Shared operating costs*

If goods and services are purchased for use as a single entity as part of an enterprise's joint operation, a deduction for input VAT on the costs may be claimed for the component that corresponds to the variable sale and withdrawal, exclusive of VAT, relative to the enterprise's total turnover during the previous financial year.

It is a condition for such an allocation that it reflects the use to a reasonable extent.

Section 8-2-3. *Snowscooters*

Registered tax subjects in the reindeer husbandry industry shall also be entitled to a deduction for input VAT on costs for the purchase and operation for the proportion that a snowscooter referred to in Section 1-3-1 second paragraph is used for travel to and from the reindeer herd.

Section 8-3. Other restrictions on the right to deduct VAT

Section 8-3-1. *Real property in connection with the primary industries*

There is a deduction entitlement for input VAT on costs for the erection and maintenance of summer and forest cabins, as well as cabins within the reindeer husbandry industry, if these constitute depreciable fixed assets in accordance with the Tax Act.

Section 8-3-2. Registration and documentation obligation, etc. for goods for use as a gift or distribution for advertising purposes

Section 6-21-1 shall apply correspondingly in connection with deductions for input VAT on purchases of goods for use as a gift outside the VAT area or for distribution for advertising purposes outside the VAT area.

Section 8-3-3. Registration and documentation obligation, etc. for vessels and aircraft in international service

- (1) Shipping companies and airlines which, pursuant to Section 8-3 second paragraph of the VAT Act, claim a deduction for input VAT on goods for use on vessels or aircraft in international service as referred to in Section 6-30 second paragraph or Section 6-31 first paragraph of the VAT Act shall maintain separate stock accounts with a separate account for deliveries to each vessel or aircraft.
- (2) In connection with a delivery by a shipping company or airline to a vessel or aircraft, the person responsible onboard shall confirm that the goods have been received. The confirmation is deemed to be documentation of posted information and shall be retained by the shipping company or airline in accordance with the provisions of the Bookkeeping Act.

Section 8-6. Purchases made prior to registration

Section 8-6-1. *Purchases covered by a retrospective VAT settlement*

A retrospective tax settlement encompasses input VAT on goods and services which were purchased prior to the two-month period during which the registration was carried out. This applies both to tax subjects which submit two-monthly statements and to those which submit annual statements.

Section 8-6-2. Voluntarily registered tax subjects

- (1) Lessors of buildings or installations registered pursuant to Section 2-3 first paragraph of the VAT Act shall only be entitled to retrospective VAT settlements if the turnover did not exceed the threshold in Section 2-1 prior to the registration period. No retrospective VAT refunds will be given on capital goods referred to in Section 9-1 second paragraph (b) of the VAT Act insofar as the building or installation is not leased out within six months after completion of the construction works.
- (2) Registered landlords, registered lessors of agricultural land and registered forest road associations (see Section 2-3 second and third paragraphs of the VAT Act) shall not be entitled to retrospective VAT refunds if the enterprise had a turnover prior to the registration periods, irrespective of the threshold in Section 2-1 of the VAT Act.

Section 8-6-3. (Repealed through the Regulation of 6 January 2015 No. 12.)

Section 8-8. Payment via a bank as a condition for deducting input VAT

Section 8-8-1. *Payments made through a bank*

- (1) 'Payment via a bank or enterprise authorised to mediate payments' means payment from account to account with a bank or payment made in some other way to the recipient's account with a bank or enterprise authorised to mediate payments.
- (2) 'Bank or enterprise authorised to mediate payments' also means foreign banks or enterprises that are authorised to mediate payments.

Chapter 9. Adjustment and reversal of input VAT

Section 9-1. Adjustment or reversal of input VAT

Section 9-1-1. *Input VAT incurred in connection with building works*

'Input VAT incurred in connection with building works referred to in Section 9-1 second paragraph (b) of the VAT Act' means:

- a) VAT payable on services that are purchased in connection with the building works,
- b) VAT payable for construction services which a tax subject (see Section 3-22 and Section 3-26 of the VAT Act) itself carries out in connection with the building works, including construction management, construction administration and other administration of such works, or VAT that would have been payable had such services been provided for non-deductible purposes,
- c) VAT payable on goods that are purchased and added to the property in connection with the building works.

Section 9-1-2. Registration and documentation obligation, etc. in connection with the purchase and production of capital goods

(1) The acquisition and production of capital goods referred to in Section 9-1 second paragraph of the VAT Act shall be recorded in a separate account or other register. For each capital goods, the register shall indicate:

- a) the capital goods concerned,
- b) date/time of purchase or acquisition,
- c) acquisition cost exclusive of VAT,
- d) total VAT,
- e) deductible VAT in connection with the acquisition,
- f) deduction entitlement in connection with the acquisition specified as a percentage,
- g) the adjustments that the enterprise must make in accordance with Section 9-2 and Section 9-3 of the VAT Act specified as an amount per year.

(2) For capital goods referred to in Section 9-1 second paragraph (b) of the VAT Act, the acquisition must be registered so that the acquisition cost can be specified under deductible and non-deductible purposes. Any party that has voluntarily registered for the letting of buildings must be able to state the acquisition cost for each individual lessee.

(3) Documentation referred to in this section shall be retained for five years after the final year of the adjustment period.

Section 9-1-3. Registration and documentation obligation, etc. in connection with the use of capital goods

(1) When capital goods referred to in Section 9-1 second paragraph (a) of the VAT Act are used for allowable and non-allowable purposes, the period during which the capital goods are used for the various purposes shall be documented. If doing so would be difficult, the ratio between turnover that is subject to VAT and turnover that is not subject to VAT may be used as an indicator of the relative periods of use.

(2) The use of capital goods referred to in Section 9-1 second paragraph (b) of the VAT Act shall be documented through dimensioned drawings or similar of the building or installation, so that it is clearly indicated how the building or installation is used for deductible and non-deductible purposes. In the event of changes in the use of the building or installation, an overview of the use during the adjustment year shall be prepared at the end of the adjustment year. In the event of the voluntary registration of the lessor of a building or installation, Section 2-3-2 shall apply.

(3) Documentation referred to in this section shall be retained for five years after the final year of the adjustment period.

Section 9-3. Transfer of the right and obligation to adjust input VAT

Section 9-3-1. Adjustment obligation and right

(1) 'Transfer of the adjustment obligation' means the transfer of the future obligation that the

transferor has to downwardly adjust the deduction for input VAT in the event of a reduction in the use of the capital goods for deductible purposes.

(2) 'Transfer of the adjustment right' means the transfer of the future right that the transferor has to upwardly adjust the allowance for input VAT in the event of an increase in the use of the capital goods for deductible purposes.

Section 9-3-2. Conditions for transfer of the adjustment obligation

(1) It is a condition for transfer of the adjustment obligation that the recipient is a registered tax subject at the time of the transfer or becomes a registered tax subject no later than during the same period in which the transfer takes place. If the recipient's allowance entitlement is less than the transferor's allowance right, the recipient may only transfer the part of the transferor's duty of adjustment that corresponds to the recipient's allowance entitlement for the capital goods. The remainder of the duty of adjustment must be adjusted collectively by the transferor.

(2) If the recipient does not meet the conditions of the first paragraph first sentence, the adjustment obligation may still be transferred to the new recipient if this recipient is a registered tax subject or becomes a registered tax subject no later than in the same period as that in which the first transfer takes place. The transfer of the adjustment obligation in such cases assumes that the temporary recipient does not use the capital goods.

(3) It is a condition for transfer of the duty of adjustment that the recipient consents to the transfer.

(4) If the recipient is a municipal authority or other party that is entitled to reimbursement, the adjustment obligation may be transferred subject to the conditions referred to in the first and second paragraphs insofar as the capital goods are purchased for use by an enterprise that is entitled to reimbursement pursuant to the Act of 12 December 2003 No. 108 on the refund of VAT for municipal authorities, county councils, etc.

Section 9-3-3. Registration and documentation obligation, etc. in connection with transfer of the adjustment obligation

(1) Transfers of the adjustment obligation shall be documented through a signed written agreement with information on:

- a) the name, address and organisation number of the transferor and recipient,
- b) information as referred to in Section 9-1-2 first paragraph (a) to (f),
- c) the deduction entitlement of the transferor and recipient in connection with the transfer specified as a percentage,
- d) the remaining adjustment amount for the transferor,
- e) statement of the amount for the adjustment obligation that is being transferred,
- f) the manner in which input VAT is broken down between the various components of the capital goods in connection with a transfer which concerns capital goods as referred to in Section 9-1 second paragraph (b) of the VAT Act; see Section 9-1-2 second paragraph.

(2) If the information referred to in the first paragraph changes after the agreement has been established, the transferor shall notify the recipient of the correct information if the information could affect the recipient's adjustment obligation.

(3) If the transferor has an agreement as referred to in the first paragraph from a previous owner of the capital goods, a copy of the agreement shall be given to the recipient if it contains information which could affect the recipient's adjustment obligation.

(4) Upon transfer of the adjustment obligation, the recipient shall, in the account or register referred to in Section 9-1-2, maintain a record of the capital goods and adjustments of input VAT that the recipient is obliged to make.

(5) Documentation referred to in this section shall be retained for five years after the final year of the adjustment period. Agreements referred to in the first and third paragraphs shall be retained by the

transferrer and the recipient.

Section 9-3-4. Conditions for transfer of the adjustment right

- (1) It is a condition for transfer of the adjustment right that the recipient is an enterprise and that the capital goods are purchased for use within the commercial activity, or that the recipient is a municipal authority or other recipient that is entitled to reimbursement pursuant to the Act of 12 December 2003 No. 108 on the refund of VAT for municipal authorities, county councils, etc.
- (2) If the recipient does not meet the conditions stipulated in the first paragraph, the right of adjustment may still be transferred to the new recipient if this person is a business or a recipient entitled to compensation referred to in the first paragraph, or becomes a business or a recipient entitled to refunds pursuant to the first paragraph no later than during the same period in which the first transfer takes place. The transfer of the adjustment right in such cases assumes that the temporary recipient does not use the capital goods.

Section 9-3-5. Registration and documentation obligation, etc. in connection with transfer of the adjustment right

- (1) Transfers of the adjustment right shall be documented through a signed written statement from the transferrer which contains the information specified in Section 9-3-3 first paragraph.
- (2) Section 9-3-3 second, third and fourth paragraphs shall apply correspondingly in connection with transfer of the adjustment right.
- (3) Documentation referred to in this section shall be retained for five years after the final year of the adjustment period. Statements referred to in the first paragraph shall be retained by the transferrer and the recipient.

Section 9-3-6. Transfer of the lessee's adjustment obligation and right

- (1) When a lessee that has purchased capital goods referred to in Section 9-1 second paragraph (b) of the VAT Act subleases or otherwise transfers his usufruct to others, the lessee's adjustment obligation and right as regards input VAT that is linked to the capital goods shall be transferred to the new holder of the usufruct subject to the same conditions as referred to in Sections 9-3-2 and 9-3-4.
- (2) When the usufruct ceases, the lessee's adjustment obligation and right shall be transferred to the owner of the property unless the parties have agreed otherwise.

Section 9-3-7. Transfer of adjustment obligation and right in connection with joint registration

- (1) When a tax subject enters into a joint registration as referred to in Section 2-2 third paragraph of the VAT Act, the adjustment obligation and right as regards the tax subject's capital goods shall be transferred to the jointly registered entity.
- (2) When a tax subject withdraws from such a joint registration, the adjustment obligation and right shall be transferred to the tax subject for the tax subject's own capital goods.

Section 9-3-8. The transferrer's fulfilment of the adjustment obligation after transfer

A party that transfers an adjustment obligation must itself fulfil the adjustment obligation in the case of adjustment events which occur after the adjustment obligation has been transferred if the party concerned has deducted input VAT that is not included in the agreement referred to in Section 9-3-3 and as a result a recipient must amend the tax calculation to their disadvantage. The same applies if the transferrer has provided other erroneous or incomplete information in the agreement and as a result a recipient must amend the tax calculation to their disadvantage.

Section 9-5. Calculation of the adjustment amount, etc.

Section 9-5-1. *Reporting of adjustments*

(1) In the event of changes in the use of capital goods in relation to deductible purposes, an annual adjustment of input VAT must be made. Annual adjustments must be reported in the VAT return for the sixth period. For tax subjects who submit tax returns annually, annual adjustment shall be reported in accordance with the submission deadlines stipulated in Section 8-3-10, second and third paragraphs of the Tax Administration Regulation.

(2) In the case of the transfer of capital goods or the cessation of vatable activity, a collective adjustment of input VAT shall be made for the remainder of the adjustment period. Such collective adjustments shall be reported in the turnover statement for the period during which the transfer or cessation takes place.

Section 9-6. *Sale, etc. of passenger vehicles*

Section 9-6-1. Registration and documentation obligation, etc. in connection with the sale, etc. of passenger vehicles

The reversal shall take place through correction of the VAT return for the period during which the passenger vehicle is sold or reassigned to use which does not give the right to deduct input VAT.

Section 9-7. Sale, etc of real property prior to completion

Section 9-7-1. *Conditions for transfer of the reversal obligation*

(1) It is a condition for transfer of the reversal obligation that the recipient is a registered tax subject at the time of the transfer or becomes a registered tax subject no later than during the same period in which the transfer takes place. If the recipient's deduction entitlement is less than the transferrer's deduction entitlement, the recipient may only transfer the part of the transferrer's reversal obligation that corresponds to the recipient's deduction entitlement for the capital goods. The remainder of the reversal obligation must be adjusted collectively by the transferrer.

(2) If the recipient does not meet the conditions of the first paragraph first sentence, the reversal obligation may still be transferred to the new recipient if this recipient is a registered tax subject or becomes a registered tax subject no later than during the same period as that in which the first transfer takes place. The transfer of the reversal obligation in such cases assumes that the temporary recipient does not use the capital goods.

(3) It is a condition for transfer of the reversal obligation that the recipient consents to the transfer.

(4) If the recipient is a municipal authority or other party that is entitled to reimbursement, the reversal obligation may be transferred subject to the conditions referred to in the first and second paragraphs insofar as the capital goods are purchased for use by an enterprise that is entitled to reimbursement pursuant to the Act of 12 December 2003 No. 108 on the refund of VAT for municipal authorities, county councils, etc.

Section 9-7-2. Registration and documentation obligation, etc. in connection with transfer of the reversal obligation

(1) Transfers of the reversal obligation shall be documented through a signed written agreement with information on:

- a) the name, address and organisation number of the transferrer and recipient,
- b) the information referred to in Section 9-1-2 first paragraph (a) to (f)
- c) the deduction entitlement of the transferrer and recipient in connection with the transfer specified as a

- percentage,
- d) the remaining reversal amount for the transferrer
- e) statement of the amount for the reversal obligation that is being transferred
- f) the manner in which input VAT is broken down between the various components of the capital goods in connection with a transfer which concerns capital goods as referred to in Section 9-1 second paragraph (b) of the VAT Act; see Section 9-1-2 second paragraph.

(2) If the information referred to in the first paragraph changes after the agreement has been established, the transferrer shall notify the recipient of the correct information if the information could affect the recipient's reversal obligation.

(3) If the transferrer has an agreement as referred to in the first paragraph from a previous owner of the capital goods, a copy of this agreement shall be given to the recipient if it contains information which could affect the recipient's reversal obligation.

(4) In connection with the transfer of reversal obligations, the recipient shall, in the account or register referred to in Section 9-1-2, maintain a record of the capital goods and reversals of input VAT that the recipient is obliged to make.

(5) Documentation referred to in this section shall be retained for ten years after the year of take-over. Agreements and statements referred to in the first paragraph shall be retained by the transferrer and recipient.

Section 9-8. (Repealed)

Section 9-8-1. (Repealed)

Chapter 10. VAT refunds

Section 10-1. Businesses with no place of business or domicile in the VAT area

Section 10-1-1. *De minimis* amounts for refunds, etc.

(1) Only input VAT for amounts over NOK 5,000 shall be refunded. If an application for a refund applies to a whole calendar year or the remainder of a calendar year, refunds of amounts down to NOK 500 may be given.

(2) No refunds shall be given of input VAT that is refunded under Section 10-7 and Section 10-8 of the VAT Act.

Section 10-1-2. Applications for refunds, registration and documentation obligation, etc.

(1) Applications for refunds must be sent to the tax office no later than nine months after the end of the calendar year to which the application applies. The application shall concern a period of not less than three whole months during the same calendar year, subject to a maximum of one calendar year. The period may be shorter than three calendar months if it represents the rest of the calendar year. However, this applies such that the application includes whole calendar months. The application may only cover VAT on goods or services which are delivered or invoiced during this period, whichever date falls later.

(2) The application shall include a description of the nature of the commercial enterprise. The following shall be enclosed with the application:

- a) sales documents,
- b) certified customs declaration if the goods have been imported into the VAT area,
- c) confirmation from the public authority in the country in which the enterprise operates that the applicant has operated such a commercial enterprise during the application period, unless such confirmation has been produced earlier in the same year.

(3) If the goods are not consumed by the businesses during the application period and may be the subject

of resale, a customs declaration and proof of export shall be attached to the application in accordance with Section 4-23-2 second and third paragraphs of the Customs Regulations.

(4) The Directorate of Taxes may stipulate a form to be used for applications.

Section 10-2. Foreign embassies and consulates

Section 10-2-1. *Goods and services for State-owned properties*

Input VAT shall be refunded on purchases of the following goods and services that concern real property in a foreign country:

- a) water, sewage, sanitation and chimney sweep services,
- b) repair and maintenance of real property, including cleaning and snow clearance services,
- c) estate agency fees for the purchase of real property.

Section 10-2-2. Other goods and services for official use

(1) Input VAT shall be refunded in connection with purchases of the following goods and services for official use by embassies and consulates:

- a) furniture, mirrors, lamps, tableware, glass and porcelain goods, curtains, blinds, carpets, mattresses and furnishing fabrics,
- b) electric fans, humidifiers and air purifiers,
- c) electric kitchen equipment, washing machines, electric cookers and cleaning machinery,
- d) office machinery,
- e) alarm and security systems, including security guard services and operation of security alarms, emergency generators,
- f) fire safety equipment,
- g) lawnmowers and snow blowers,
- h) printing of items of modest value,
- i) electric power,
- j) telephone, telex, fax and internet subscriptions,
- k) cleaning and snow clearance services,
- l) radio equipment, tape recorders, record players, TVs, stereo systems, video recorders, antennae for radio and TV,
- m) car tyres and car wheels,
- n) estate agency fees for the leasing of real property,
- o) rental of parking spaces.

(2) First paragraph (d), (e), (f) and (j) shall also apply to VAT on rental, repair and maintenance.

Section 10-2-3. *Goods and services for personal use*

(1) Input VAT shall be refunded on purchases of the following goods and services for personal use by diplomatic personnel and consular officials:

- a) radio equipment, tape recorders, record players, TVs, video recorders and stereo systems, antennae for radio and TV and PCs,
- b) furniture, mirrors, lamps, tableware, glass and porcelain goods, curtains, blinds, carpets, mattresses and furnishing fabrics,
- c) organs and pianos,
- d) electric kitchen equipment, washing machines, ironing machines and irons, vacuum cleaners and sewing machines,
- e) car tyres and car wheels,
- f) electric power, telephone, alarm and security systems for the residences of ambassadors and permanent chargés d'affaires.

(2) Input VAT shall also be refunded on telephones for persons who act as the head of a station for a period of time. It is a condition for refund that confirmation from the station is produced that the person concerned has performed the functions of the ambassador or permanent chargé d'affaires during the

period for which a refund is sought.

(3) It is a condition for refund that each purchase of goods amounts to at least NOK 1,500, inclusive of VAT. This does not apply to goods and services referred to in the first paragraph (f).

Section 10-2-4. Goods and services to the USA's embassy etc.

Input VAT shall be refunded on all goods and services for the USA's embassy, its personnel and their families.

Section 10-2-5. Applications for refunds, registration and documentation obligation, etc.

(1) Application for refunds must be sent to the tax office via the Ministry of Foreign Affairs after the end of each quarter. The application shall only cover paid procurements during the quarter.

(2) Applications must include a list with an overview of the sales documents. The sales documents shall be retained for three years from the end of each quarter.

(3) The Directorate of Taxes may stipulate a form to be used for applications and attached lists.

Section 10-3. International organisations and collaborative projects

Section 10-3-1. *Scope of refund*

(1) Input VAT shall be refunded for purchases of goods and services for:

- a) official use at the NATO headquarters,
- b) official use for NATO's international staff and its organisation,
- c) use for forces from the USA on exercises in the VAT area,
- d) official use for the European Organisation for the Exploitation of Meteorological Satellites (EUMETSAT),
- e) official use for the European Space Agency (ESA),
- f) official use for the U.S.-Norway Fulbright Foundation for Educational Exchange,
- g) official use for the EISCAT project,
- h) official use in connection with assignments for the European Space Agency (ESA),
- i) official use for the Nordic Investment Bank (NIB),
- j) official use for the European Organization for Nuclear Research (CERN),
- k) the European Research Infrastructure Consortium (ERIC), established pursuant to the Act of 11 December 2015 No. 99 on a European research infrastructure consortium, and its members, in accordance with the additional conditions stipulated in the consortium's articles of association or in a specific agreement,
- l) official use for the European Patent Organisation.

(2) Input VAT shall be refunded on goods and services referred to in Section 10-2-1 and Section 10-2-2 for official use by international organisations and collaborative projects for which exemption from VAT has been agreed.

Section 10-3-2. Applications for refunds, registration and documentation obligation, etc.

(1) Application for refunds must be sent to the tax office after the end of each quarter and no later than six months after the end of the year in which the purchase was made. The application shall only cover paid procurements during the quarter.

(2) Applications must include an overview of the sales documents. The sales documents shall be retained for three years from the end of each quarter.

(3) Applications from EUMETSAT must be sent via the Meteorological Institute, which shall confirm that the acquisitions are for use as part of the organisation's official activity.

(4) Applications concerning assignments for the ESA shall be sent via the Norwegian Space Centre, which shall confirm that the acquisitions are for use by the project.

(5) Applications from the EISCAT Scientific Association shall be sent via the Research Council of Norway, which shall confirm that the purchases are for use by the EISCAT project.

(6) The Directorate of Taxes may stipulate a form to be used for applications and attached lists.

Section 10-4. *Emergency aid*

Section 10-4-1. Applications for refunds, registration and documentation obligation, etc.

Applications for refunds must be sent to the tax office together with the sales documents, customs declaration and certificate of export referred to in Section 6-21-1.

Section 10-6. *Share fishermen*

Section 10-6-1. *Conditions for refunds*

It is a condition for the refund of input VAT that the share fisherman is registered in the VAT Register.

Section 10-6-2. Applications for refunds, registration and documentation obligation, etc.

(1) Application for refunds must be sent to the tax office together with the sales documents. Applications must be submitted after the end of the quarter in which the purchase took place and no later than three years after the purchase.

(2) The Directorate of Taxes may stipulate a form to be used for refunds.

Chapter 11. Calculation and payment of VAT

Section 11-1. *Turnover and withdrawals*

Section 11-2. *Low-value goods*

Section 11-2-1. The supplier's liability for the payment of VAT

An intermediary as referred to in Section 2-1 third paragraph of the VAT Act shall not be liable for the payment of VAT over and above that which is calculated and paid in accordance with Section 11-2 first paragraph of the VAT Act if the following conditions are met:

- a) the intermediary is dependent on information from the seller or other third parties in order to calculate and pay VAT on the sales concerned,
- b) the information that the intermediary receives is inaccurate.

Notwithstanding the foregoing, the intermediary shall be liable if the intermediary knew or should have known that the information was inaccurate.

Section 11-2-2. Translation of currency

(1) When calculating and paying VAT pursuant to Section 11-2 of the VAT Act, amounts specified in foreign currency shall be translated into Norwegian kroner. The translation may take place using the exchange rate applicable on

- a) the date on which the payment is accepted
- b) the final day of the taxation period
- c) the date on which the VAT return is submitted, but no later than the deadline for submission pursuant to Section 8-3-10 of the Tax Administration Regulation.

(2) The supplier's choice of date for translation pursuant to the first paragraph, and the choice of operator which publishes exchange rates pursuant to Section 1-3-8 second paragraph, must be maintained for a period of at least 24 months.

(3) The tax authorities may grant permission for a date other than those referred to in the first paragraph and to deviate from the period referred to in the second paragraph.

Section 11-1-1. Objects that are covered by the reverse tax liability under Section 11-1 third paragraph of the VAT Act

- (1) The provision covers gold with a fineness of at least 325 thousandths of any form, including
 - a) bars, slabs, lumps, dust, wire, rods,
 - b) gold represented by securities, but not financial instruments,
 - c) objects traded by weight and fineness, and not by function, design, artistic value, etc.,
- (2) This provision does not cover gold coins which are legal tender under Section 3-6 first paragraph (d) of the VAT Act or collectibles under Section 3-18 of the VAT Act.

Section 11-6. Refunds in the event of loss, etc.

Section 11-6-1. De minimis amount for refunds

It is a condition for the refund of input VAT that:

- a) the lost assets amount to at least NOK 10,000 calculated according to the re-purchase value, exclusive of VAT, and that
- b) the excess input VAT in connection with the settlement amounts to at least NOK 2,000.

Section 11-6-2. Applications for payment, registration and documentation obligation, etc.

- (1) Applications for the refund of input VAT shall be sent to the tax office within three months after the end of the calendar month in which the loss occurred.
- (2) A tax return must be enclosed with the application which covers:
 - a) separate settlement of output and input VAT from 1 January during the year in which the application is submitted through to the end of the last calendar month prior to the date of application,
 - b) information on any refunds of input VAT received during the same period for equipment teams in share fishing.
- (3) The turnover statement shall only include turnover within fishing and not turnover referred to in Section 15-1 third paragraph of the VAT Act.
- (4) The Directorate of Taxes may stipulate a form to be used for applications.

Chapter 12. (Repealed)

Section 12-1. (Repealed)

Section 12-1-1. (Repealed)

Section 12-1-2. (Repealed)

Section 12-2. (Repealed)

Section 12-2-1. (Repealed)

Section 12-2-2. (Repealed)

Section 12-2-3. (Repealed)

Section 12-2-4. (Repealed)

Section 12-2-5. (Repealed)

Section 12-2-6. (Repealed)

Chapter 13. (Repealed)

Section 13-2. (Repealed)

Section 13-2-1. (Repealed)

Chapter 14. (Repealed)

Section 14-1. (Repealed)

Section 14-1-1. (Repealed)

Section 14-5-1. (Repealed)

Chapter 15. Notification obligation concerning own circumstances, etc.

Section 15-3. (Repealed)

Section 15-3-1. (Repealed)

Section 15-3-2. (Repealed)

Section 15-3-3. (Repealed)

Section 15-4. (Repealed)

Section 15-4-1. (Repealed)

Section 15-7. (Repealed)

Section 15-7-1. (Repealed)

Section 15-7-2. (Repealed)

Section 15-7-3. (Repealed)

Section 15-7-4. (Repealed)

Section 15-9. *Timing*

Section 15-9-1. *Fees charged by public authorities*

(1) Sales documents for fees determined and paid by public authorities in accordance with, for example:

- a) Criminal Procedure Act, Section 78 first paragraph
- b) Legal Fees Regulation, and
- c) Regulation on unit price rates for lawyers

may be issued at the time the fee is determined. The same shall apply to fees determined pursuant to Section 157 and Section 158 of the Bankruptcy Act and to fees for estate administrators and estate auditors pursuant to Section 91(d) and Section 91(f) of the Deceased Estate Administration Act; see Section 35.

(2) If payment is received for work performed, the associated sales document shall be issued upon receipt of the part-payment.

Section 15-9-2. *Low-value goods*

Amounts pertaining to the delivery of low-value goods pursuant to Section 3-1 second paragraph of

the VAT Act shall be declared in the VAT return covering the period in which the payment was accepted. The payment shall be deemed to have been accepted when the supplier, or a party acting on its behalf, receives payment, notification of payment authorisation or a pledge of payment from the customer

Section 15-10. Documentation obligation

Provisions to supplement Section 15-10 fifth paragraph of the VAT Act are issued in or pursuant to the Bookkeeping Act.

Section 15-10-1. Transaction records for suppliers under the simplified registration scheme

(1) Suppliers under the simplified registration scheme who provide electronic services shall maintain a record of transactions that are covered by Section 3-30 fourth and fifth paragraphs of the VAT Act. The record shall contain at least the following information

- a) documentation reference
- b) delivery date
- c) name and residential address of the customer
- d) currency
- e) consideration, inclusive of VAT, where the amount is specified in Norwegian kroner
- f) VAT.

(2) Suppliers under the simplified registration scheme who supply goods covered by Section 3-1 second paragraph of the VAT Act shall maintain a record of transactions. The record shall contain at least the following information

- a) description of the goods
- b) quantity of goods delivered
- c) date of delivery of the goods
- d) amount subject to VAT, with a statement of the currency used
- e) any subsequent increase or reduction in the amount subject to VAT
- f) the VAT rate used
- g) the amount of VAT owed, with a statement of the currency used, as well as the method used to translate from foreign currency pursuant to Sections 1-3-8 and 11-2-2
- h) date and amount for payments received
- i) any on-account amounts received in advance of delivery of the goods
- j) invoicing information, if invoices are issued
- k) statement of the starting point and destination of the transport of goods to the customer
- l) information on any return of goods, including amounts subject to VAT
- m) consignment number or transaction number.

Returns of goods referred to in l must be documented.

Section 15-11. Right to add VAT in sales documents, etc.

Section 15-11-1. Cooperative enterprises, etc.

(1) Associations and cooperative enterprises which manufacture or sell goods from their members' fishing, forestry or agriculture with secondary industries, including horticulture, market gardening, animal husbandry and reindeer farming, may add VAT in sales documents on behalf of the seller even if the seller is not registered in the VAT Register.

(2) At least 80 percent of the total turnover of the association or cooperative enterprise must concern the manufacture or sale of their members' goods as referred to in the first paragraph. It is furthermore a condition that settlement takes place and that sales documents be issued in connection with all purchases of such goods from both members and non-members.

(3) The tax office may permit other manufacturers or dealers to be covered by the first paragraph; see Section 5-2-1 third paragraph (b) of the Bookkeeping Regulation. It is a condition that these manufacturers or dealers themselves carry out settlement and issue sales documents in connection with all such purchases and that at least 80 percent of total turnover takes place on a wholesale basis. For slaughterhouses approved by the Norwegian Food Safety Authority, the condition is that at least 50 percent of the relevant slaughterhouse's total turnover takes place on a wholesale basis.

Section 15-11-2. Dealers of home-produced craft and home craft works

(1) Home craft sales outlets which purchase goods from home producers of craft and home craft work may add VAT to sales documents on behalf of the seller even if the seller is not registered in the VAT Register.

(2) 'Home craft sales outlet' means a business which sells goods referred to in the first paragraph from the home craft cooperative's members, and where at least 80 percent of the owner interests belong to the cooperative, either alone or together with other cooperatives and institutions which work for home crafts. It is furthermore a condition that settlement takes place and that sales documents be issued in connection with all purchases of goods from the home producers.

(3) The tax office may permit other businesses to be deemed equivalent to home craft sales outlets when at least 80 percent of the total turnover of goods as referred to in the first paragraph takes place on a wholesale basis. The same shall apply when the sales activity is carried on by humanitarian organisations, etc. for the sale of goods produced by the elderly and disabled as referred to in the first paragraph; see Section 2-1-5 third paragraph (d) of the Bookkeeping Regulation.

Section 15-11-3. *Registration and documentation obligation, etc.*

Cooperative enterprises, home craft sales outlets and others who have obtained the consent of the tax office (see Section 15-11-1 and Section 15-11-2) may be required to send the tax office:

- a) statements which show the total annual delivery of goods, the gross sales fee and VAT amounts for each seller, or
- b) copies of all sales documents.

Chapter 16. (Repealed)

Section 16-8. (Repealed)

Section 16-11. (Repealed)

Chapter 17. (Repealed)

Section 17-4. (Repealed)

Chapter 20. (Repealed)

Section 20-1. (Repealed)

Chapter 22. Concluding provisions

Section 22-1. Amendments to the VAT regulations

Changes to the VAT rate

Section 22-1-1. General rule concerning the registration and documentation obligation

Sales concerning goods and services that were delivered but not invoiced before the VAT rate was amended shall be kept separate for bookkeeping purposes.

Section 22-1-2. *Services provided but not invoiced*

(1) Tax subjects shall prepare a record of goods and services that were delivered but not invoiced before

the rate was amended.

(2) The record shall state the delivery date, the customer's name and address, the nature of the services and the agreed fee. The record shall be deemed to constitute documentation of posted information and shall be retained in accordance with the provisions of the Bookkeeping Act.

(3) The services provided shall be invoiced no later than within one month after the rate was amended. Sales that are to be subject to VAT at the old rate shall be declared in the ordinary tax return.

Section 22-1-3. Projects - phased delivery

(1) Tax subjects which have goods where delivery takes place on a phased basis shall prepare a record of goods and services that were delivered before the rate was amended.

(2) For each project, the record shall state the client's name and address, the nature of the project and the value of what was delivered prior to the date of the change. For each project, the record shall also state the total of interim invoices and outstanding amounts as of the date the rate was amended.

(3) The record or associated sub-enclosures must state how the value of what was delivered under the individual project before the rate was amended was calculated, broken down between direct salaries, direct materials, other direct expenses, supplements for indirect costs and profit.

(4) If a payment in excess of the value of the services provided (advance) was made before the change was implemented and excess VAT has therefore been charged, this must be indicated in the record. Consideration shall be given to this in connection with invoicing after the rate was amended. The corrections shall be declared in the ordinary tax return.

(5) Documentation referred to in this section shall be deemed documentation of posted information and shall be retained in accordance with the provisions of the Bookkeeping Act.

(6) The final settlement shall state the proportions of the total fee that were subject to tax at the old and new rates respectively.

Section 22-1-4. Construction or engineering works on own account

In the case of construction works that are carried out on a party's own account, the final tax return before the rate is amended shall include the sale value of what has been carried out. Section 22-1-3 first to fifth paragraphs shall apply correspondingly.

Section 22-1-5. Corrections concerning sales before the rate was amended

Corrections after the rate was amended as a result of the cancellation of purchases, losses on outstanding receivables, payments relating to previously written-off receivables, etc. concerning sales of goods and services before the rate was amended shall be declared in the ordinary tax return. Other corrections shall be declared in an amendment statement (supplementary statement or corrected statement).

Section 22-2. Entry into force. Transitional provisions

Section 22-2-1. Entry into force

This Regulation enters into force on 1 January 2010. The following shall be repealed from the same date:

- Regulation of 20 August 1969 No. 1 on accounting obligations and bookkeeping for enterprises covered by the provisions of the VAT Act
- Regulation of 14 October 1969 No. 1 on the content of sales documents, etc.
- Regulation of 5 November 1969 No. 1 on implementation of the VAT exemption for electrical power and energy supplied from alternative energy sources for household use in the counties of Finnmark, Troms and Nordland
- Regulation of 11 November 1969 No. 1 on the exemption from VAT, etc. on the sale and import of fishing vessels with a length of less than 15 metres
- Regulation of 10 December 1969 No. 1 on registration of public institutions in a special tax register
- Regulation of 13 December 1969 No. 1 on implementation of the tax exemption for periodicals

- Regulation of 20 December 1969 No. 1 on a proportional deduction for input VAT pursuant to the VAT Act
- Regulation of 20 December 1969 No. 2 on implementation of the tax exemption for books
- Regulation of 29 December 1969 No. 9016 on bookkeeping for enterprises that sell books and periodicals exempt from VAT in the final link of the retail chain
- Regulation of 30 December 1969 No. 9019 on accounting obligations and bookkeeping for enterprises in the fishing and hunting sector which are subject to the provisions of the VAT Act
- Regulation of 23 February 1970 No. 1 on the sale of goods and services for use abroad, in Svalbard or Jan Mayen
- Regulation of 12 March 1970 No. 9404 on the settlement of input tax for cooperatives, etc.
- Regulation of 26 May 1970 No. 3 on tax-free transport directly to or from abroad
- Regulation of 28 July 1970 No. 9926 on rules concerning direct transport to and from abroad and on identification for tax exemption pursuant to the Ministry of Finance's Regulation of 26 May 1970 No. 3
- Regulation of 31 July 1970 No. 9825 on identification rules for the sale of goods and services for use abroad, etc.
- Regulation of 18 August 1970 No. 9795 on reduced VAT rate for the transport of vehicles on ferries or other vehicles on the domestic road network
- Regulation of 5 October 1970 No. 2 on the submission of annual statements and on tax-free withdrawals in agriculture with secondary industries and forestry
- Regulation of 10 November 1970 No. 9793 on the submission of annual statements in fisheries
- Regulation of 19 November 1970 No. 2 on voluntary registration of forest road associations
- Regulation of 22 January 1971 No. 2 on exemption from VAT relating to the repair, maintenance and rebuilding of ships and aircraft
- Regulation of 17 February 1971 No. 9796 on identification rules for tax-free sales of services and goods in connection with the repair, maintenance, new-build and rebuilding of ships, etc. pursuant to the VAT act, Section 17 first paragraph (2)
- Regulation of 30 March 1971 No. 1 on the refund of VAT in the event of accidents, etc. in fisheries
- Regulation of 25 October 1971 No. 2 on definition of the term "passenger vehicles"
- Regulation of 24 November 1971 No. 1 on tax exemption for advertising services on a foreign account
- Regulation of 30 November 1971 No. 4153 on rules concerning applications for special tax settlements following accidents
etc. in fisheries for fishermen who submit annual statements
- Regulation of 16 June 1972 No. 1 on tax exemption for warranty repairs carried out for foreign clients
- Regulation of 20 November 1972 No. 3 on tax exemption for certain services concerning public roads
- Regulation of 5 December 1972 No. 3 on transitional and special rules for enterprises carrying out roadworks in the final link of the retail chain
- Regulation of 22 August 1973 No. 3 on voluntary registration for lessors of agricultural property
- Regulation of 19 February 1974 No. 3944 on sales of goods and services for offshore use in connection with exploration and exploitation of underwater natural resources
- Regulation of 22 February 1974 No. 1 on identification of tax-free sales of goods for offshore use in connection with exploration and exploitation of underwater natural resources
- Regulation of 15 November 1974 No. 2 on tax exemption for certain services concerning railway infrastructure exclusively for rail-borne public transport
- Regulation of 9 December 1974 No. 9799 on transitional and special rules for enterprises carrying out railway works in the final link of the retail chain
- Regulation of 12 December 1975 No. 2 on the calculation and collection of VAT on the import of goods
- Regulation of 10 June 1976 No. 1 on tax liability for car dealers registering vehicles in their own name in the motor vehicle register
- Regulation of 31 March 1977 No. 2 on reversal of deducted VAT following change of use
- Regulation of 31 March 1977 No. 4933 on registration of foreign enterprises by representatives, etc.
- Regulation of 28 November 1977 No. 1 on allocation of accommodation prices at hotels and other hostels between taxable and tax-free turnover pursuant to the VAT Act
- Regulation 18 September 1978 No. 1 on delimitation of the exemption for VAT for second-hand vehicles pursuant to the VAT Act, Section 16 first paragraph (11)
- Regulation of 17 October 1978 No. 3 on settlement of input VAT with respect to home producers of craft and domestic works
- Regulation of 29 December 1980 No. 9798 on transitional and special rules for workshops or factories which produce bridges or components thereof in the final link of the retail chain for public roads or railway infrastructure exclusively for rail-borne public transport

- Regulation of 24 January 1989 No. 58 on the calculation of VAT on passenger vehicles acquired or used in commercial hire activities or passenger transport activity
- Regulation of 10 March 1989 No. 158 on determination of the general sales value of motor vehicles in connection with withdrawals by car dealers – trade-ins, etc.
- Regulation of 19 October 1989 No. 1114 on determination of the general sales value for withdrawals of beverages in the hotel and restaurant sector
- Regulation of 1 July 1992 No. 491 on delimitation and implementation of the VAT exemption in connection with withdrawals of services for the benefit of charitable and non-profit institutions and organisations
- Regulation of 1 July 1992 No. 492 on delimitation and implementation of the use of reduced calculation basis for VAT in connection with the sale of objects at a substantial excess price by charitable and non-profit institutions and organisations
- Regulation of 23 December 1992 No. 1205 on transitional rules in connection with the calculation of higher VAT from 1 January 1993 and in connection with transition from the cash principle to the accounting principle
- Regulation of 22 December 1994 No. 1168 on transitional rules for calculation of higher VAT from 1 January 1995
- Regulation of 25 June 1996 No. 611 on refund of VAT to foreign enterprises
- Regulation of 22 August 1997 No. 932 on definition of the term "work of art" in connection with the artist's sale and import of his own works of art
- Regulation of 22 August 1997 No. 933 on the sale of used goods, works of art, collectibles and antiques
- Regulation of 27 November 2000 No. 1179 on voluntary registration of developers of water and wastewater treatment plants
- Regulation of 13 December 2000 No. 1290 on transitional rules for calculation of higher VAT from 1 January 2001
- Regulation of 6 June 2001 No. 573 on voluntary registration of lessors of buildings or installations for use by enterprises that are registered pursuant to the VAT Act
- Regulation of 6 June 2001 No. 574 on delimitation of the VAT exemption for the provision of social services
- Regulation of 15 June 2001 No. 682 on delimitation of the VAT exemption for sales of health services
- Regulation of 15 June 2001 No. 683 on reduced VAT rate for food products
- Regulation of 15 June 2001 No. 684 on VAT on purchases of services from abroad, Svalbard or Jan Mayen
- Regulation of 29 June 2001 No. 800 on submission of annual statements for enterprises subject to the registration obligation with a low turnover
- Regulation of 15 January 2002 No. 25 on the timing of VAT payments which are to be reversed by enterprises which carry on driver training
- Regulation of 18 October 2002 No. 1201 on electronic submission of VAT returns and the place of delivery for paper-based returns
- Regulation 3 September 2003 No. 1127 on timing of VAT on fees from the public sector, etc.
- Regulation of 26 November 2004 No. 1524 on transitional rules for calculation of higher VAT and reduced VAT from 1 January 2005
- Regulation of 13 December 2005 No. 1583 on transitional rules for calculation of higher VAT on food products, passenger transport services, etc., cinema screenings and broadcasting fees from 1 January 2006
- Regulation of 29 November 2006 No. 1321 on transitional rules for calculation of higher VAT on food products from 1 January 2007
- Regulation of 19 December 2007 No. 1589 on adjustment of input VAT for capital goods
- Regulation of 18 December 2007 No. 1471 on transitional rules for the processing of appeal and amendment cases pursuant to the VAT Act in connection with reorganisation of the Norwegian Tax Administration
- Regulation of 26 June 2008 No. 648 on calculation of VAT in connection with deletion of climate quotas.