



# Application for tax deduction card/advance tax for foreign citizens

Skatteetaten

## 1 Personal details and contact information If you do not have a Norwegian national identity number or a D number, you must fill out item 10 on the back.

Surname	First name, any middle name(s)	Norwegian national identity number/D number
Date of birth	Phone number	E-mail address
Gender <input type="checkbox"/> Female <input type="checkbox"/> Male <input type="checkbox"/> Other	Citizenship	Country of birth (optional)

## 2 Address in your home country/Address after your stay in Norway

Street address or post box		
C/O		Name of building
Postal number	Town/Place	Country

## 3 Were you in Norway last year? If no, go to item 4.

When did you arrive?	When did you go home?
Were you here more than once?	If yes, how many days in total?

## 4 PAYE (Pay As You Earn) for foreign workers

Since you are new in Norway and you work onshore here, you will automatically join the voluntary PAYE scheme when you pay tax. Under this scheme, you are taxed at a fixed percentage\* that your employer deducts from your salary. If you want to pay tax according to the PAYE scheme, you do not tick the box below.

You can opt out of the scheme and pay tax according to general Norwegian tax rules if this is more profitable for you. Make your choice by ticking the box below or by applying for a new tax deduction card later on in the year. If you opt out of the PAYE scheme, you cannot re-join the scheme this year. If you do not meet the conditions to join the scheme, please tick below to be taxed under general tax rules.

I opt out of the PAYE scheme, and I choose to pay tax according to the general tax rules

\*Ask us for information about the applicable rate, or go to [skatteetaten.no/paye](https://skatteetaten.no/paye)

## 5 About your current stay

You must document that you need a tax deduction card, e.g. with an employment contract or written job offer. If you work for a temporary work agency, you must bring the confirmation of assignment.

**Where is the workplace** (you can select more than one)

- In Norway (mainland)
- Only on the Norwegian continental shelf in connection with petroleum activities
- Abroad
- On a fishing boat within the Norwegian boundary of 12 nautical miles
- On a fishing boat outside the Norwegian boundary of 12 nautical miles

**Describe the work-related stay** (you can select more than one)

- Have a continuous working period
- In Norway for several periods during the year. State number of days:
- Perform work abroad for the Norwegian Armed Forces or a Foreign Service mission
- Perform work abroad that is fully or partially financed by the Norwegian State
- Cross-border commuter
- Flying personnel/land transport

Arrival date in Norway (dd/mm/yy)	First working day in Norway (dd/mm/yy)	Last working day in Norway (dd/mm/yy)	Planned departure date (dd/mm/yy)
Municipality in which you first took up residence (this year)			

## 6 Employer you're employed by/receive salary from

Employer/firm
The employer's organisation number

## 7 Salary and remuneration from employer

Expected income from employment in Norway this year
Of which concerns income from board fees

## 8 Own business

Organisation number
Expected income from own business

## 9 Other income

Expected income from real property
Expected other capital income (please specify)
Expected benefit/income from NAV (please specify the benefit)



# Application for tax deduction card/advance tax for foreign citizens

## 10 Identity

Foreign identification number
Country of issue
Norwegian DUF number (12 digits)

## Identity document

Type of identity document (e.g. passport, national ID card)	Identity document number
Any name of issuer	Country of issue
Valid from	Valid to

## 11 Present address in Norway

Street/road, house number and any house letters, any unit number (e.g. H0101)	
Postal number	Postal town
C/O	

## 12 Postal address in Norway

Do not fill out unless it differs from present address

Street/road or post box, house number and any house letters, any unit number (e.g. H0101)	
Postal number	Postal town
C/O	

## 13 Date and signature

Date	Place	Signature
------	-------	-----------

### How to complete the application for a tax deduction card/advance tax for foreign citizens

#### 1. Personal details and contact information

Enter your full name in the order shown on the form. State your Norwegian national identity number/D number or date of birth, your gender, citizenship and country of birth (country of birth is optional). Enter an e-mail address and a telephone number (including the country/dialling code) where we can contact you.

#### 2. Address in home country or address after your stay in Norway

Enter the address in your home country or another address you're planning to travel to after you leave Norway. If your address changes, it's important that you notify the Norwegian Tax Administration of your new address. Then we can send you post. If you do not know where you're going, enter your postal address in your home country.

#### 3. Stays in Norway last year

This information is required in order to decide whether you can be part of the PAYE scheme this year. You still need to check and change your tax return for last year.

#### 4. PAYE (Pay As You Earn)

- **PAYE (Pay As You Earn):** You are taxed at a fixed rate, and the tax has already been deducted before you receive your salary. Next year, you will receive a receipt that shows your income and the amount of tax you paid. You will not receive a tax return or tax assessment notice.
- **Ordinary tax rules:** The tax rate is adjusted according to your income and deductions. Next year, you will receive a tax return that shows your income. You must check that it is correct, and you must make changes if something is missing or incorrect. Next year, you will receive a tax assessment notice showing whether you have paid too much or too little tax in Norway.

Read more at [www.skatteetaten.no/paye](http://www.skatteetaten.no/paye)

#### 5. About your current stay

Tick the box for where your workplace is. If you've got more than one job, you can tick more than one box. Then tick the box for the employment type that best describes your situation. State the date of your arrival and first working day. If you know which date will be your last working day and your departure date, please state this too. If you live and stay in Norway during your work stay(s), you must state the municipality you were resident in on 1 January. If you were not a resident on 1 January, state the first municipality you lived/worked in this year. If you do not spend the night in Norway during your work-related stay(s), you must state the first municipality you worked in. If you carry out all your work abroad, you must state the municipality where your employer has their business address.

#### 6. Employer you're employed by/receive salary from

Enter the name and organisation number of the employer you're working for or have received a job offer from.

#### 7. Salary and remunerations from employer

State how much taxable income you expect to receive from your employer this year in NOK. If you receive board fees, tick the box for this. You must also state how much of your salary concerns board fees.

#### 8. Own business

If you run your own business, you must state the organisation number and expected business income this year. Your business income must include profits from sole proprietorships and businesses assessed as a partnership.

#### 9. Other income

If you own real property in Norway, you must state your expected taxable income from real property. If at the end of the year you've stayed in Norway for 183 days or less in the last 12 months, and if you at the year end have not stayed in Norway for more than 270 days in the last 36 months, you do not have to state other capital income than income from real property or moveable property in Norway. If at the end of the year you've stayed in Norway for more than 183 days in the last 12 months, or if at the end of the year you've stayed in Norway for more than 270 days in the last 36 months, you must state all (global) capital income.

#### 10. Identity

If you've been issued with a residence permit in Norway, you'll find your DUF number on your residence permit or registration certificate.

#### Identity document

The fields are required if you do not have a Norwegian national identity number or D number already. Type of identity document is the type of ID document that is presented, e.g. a passport or national identity card. Identity document number is the number of the document, e.g. passport number or driving licence number. Name of issuer is the name of the agency that issued the document, e.g. Oslo Police District, the Norwegian Public Roads Administration or the Swedish Tax Agency. The country of issue is the country in which the document was issued. Valid from is the date from which the document is valid. Valid to is the date until which the document is valid.

#### 11. og 12. Your present address and postal address in Norway

We need you to provide at least one address where we can contact you. If you plan to commute to Norway on a daily or weekly basis, you do not have to state a present address in Norway, in addition to in your home country. If so, state the postal address where we can reach you while you're staying in Norway in item 12. If you've stated your present address in Norway, you only have to state your postal address in item 12 if it differs from your present address in item 11. If you receive your post at another person's postal address, you must enter this person's name in the c/o field. If your address changes, it's important that you inform the Tax Administration of your new address. Do this at [www.skatteetaten.no/contact](http://www.skatteetaten.no/contact) (log in using your electronic ID) or submit the form "Notification of a new/changed postal address".

#### 13. Date and signature

Sign the form to confirm that the information you've given is correct