



The Norwegian  
Tax Administration

# VATinfo

March 2019

## Refund of VAT from Norway to Foreign Businesses

### Status

We're currently processing applications received in July 2018.

### Change in requirements for sales documentation

With immediate effect we do no longer require original sales documentation when you submit your application for refund of VAT. We now accept copies of invoices, credit memos and print-outs of electronic invoices received by email. We will not return submitted invoices and supporting documents after processing, unless the applicant specifically asks us to.

You must still submit the application form and supporting documents by post or courier.

### Updated application form, guidelines and web site

Due to the change in requirements for sales documentation we will update our application form, guidelines and web site as soon as possible. Until further notice, please use the [current application form](#).

### Identification number

If the applicant has previously applied for refund of VAT and been allocated an ID-number, please ensure that the ID-number is entered in box 1 at the top right corner of the application form.

### Hotel invoices

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

### Application deadline

Please be reminded that the application deadline for applying for refund of VAT on goods and services delivered in 2018 is on **30 June 2019**. Please submit your application as early as possible. It's important to read the guidelines carefully before you submit your application. We also ask you to use the [check list](#).

Regards

VAT Refunds