

To all foreign exhibitors at Norges Varemesse

Lillestrøm/Norway, September 2019

VAT - stand-rental, registration fee and technical services

According to Norwegian VAT Rules, **Merverdiavgiftsloven 2009 § 3-**, all foreign exhibitors are invoiced with VAT for stand-rental, registration fee and technical services. Please see below for information on how to get the VAT refunded.

Refund of VAT paid by foreign businesses

A foreign business not registered in Norway can obtain a refund of VAT paid through the reimbursement scheme for foreign businesses. This scheme is operated by the Tax Authorities for eastern Norway (Skatt Øst).

An application for refund of Norwegian VAT must be completed on the application form RF1032. This form can be found here:

<https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/refund-of-vat-to-foreign-businesses/>

Please note that the form is subject to change, thus make sure to always use the latest version by using this link.

The application form may be completed electronically, but it must be printed and signed before submitting in original via regular mail to Skatt Øst, P.O. Box 103, N-1501 Moss, Norway

The following must be attached the application:

* Original invoices.

Printing of electronic billing may be regarded as the original document on the condition that electronic document flow is part of the business / seller's accounting practices.

This entails that no original invoices exist, either because the applicant only received the invoices electronically, or that the originals have been destroyed after scanning.

* Certificate from a public authority in the applicant's home country.

The application for a VAT refund has to include a certificate from a public authority. The certificate must confirm that the applicant is engaged in such commercial activity as stated on the form and it must be valid for the application period. The certificate is valid one year after the date of issue, cf. regulations relating to the VAT Act § 10-1-2 (2).

* Letter of attorney if you apply for a VAT refund through a representative.

An application can be submitted by an authorised representative. An original letter of attorney, stating the period for which the authorization is valid, must be attached the application.

An application form and more detailed information can also be obtained from Skatt Øst by sending an e-mail to skattost@skatteetaten.no or by calling +47 22 07 70 00.

The deadline for submitting an application is 30 September the year after the calendar year to which the application relates. Please note that VAT refund not will be received before the exhibition has taken place.

If you need help completing the VAT refund form, please be advised that there are several firms who can assist you, for example Azetz Insights, e-mail: son@azets.com

Kind regards,

Tina Korsrud

Chief Financial Officer

Norges Varemesse AS