

To all foreign exhibitors at Norges Varemesse

Lillestrøm, Norway, June 2019

## VAT standental, registration fee and technical services

According to Norwegian VAT Law, [Merverdiavgiftsloven 2009 § 3-](#), we have to invoice foreign exhibitors with VAT for standental, registration fee and technical services. Underneath follows information 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 office 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:

Please note that the form is subject to change, and you must make sure to always use the latest version which can be found using this link.

<https://www.skatteetaten.no/globalassets/skjema/alltid/ef-1032be.pdf>

The application form can be filled out electronically, but must be printed and signed before submitting the form in original via regular mail to Skatt øst, P.O. Box103, N-1501Moss.

The following must be enclosed with 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 applicants home country.

One of the conditions for a VAT refund is that a certificate from a public authority is enclosed. 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 refund of VAT 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 enclosed with the application.

An application form and more detailed information can also be obtained from Skatt Øst by e-mail [skattost@skatteetaten.no](mailto:skattost@skatteetaten.no) or by calling +47 22 07 70 00.

**The deadline for submitting an application is 30<sup>th</sup> of June in 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 filling in the VAT refund form there are several firms who can assist you and amongst those is also the one underneath:

Azetz AS

[son@azets.com](mailto:son@azets.com)

Best Regards

Björg Aino Evensberget

Chief Financial Officer

Norges Varemesse AS