

# Norway

This guide is for e-commerce companies that sell online via web stores or at marketplaces to Norway customers.

Norway's tax system has a simplified VAT scheme VOEC (VAT on eCommerce). The VOEC scheme can only be used by suppliers without a registered office or place of residence in Norway. The scheme applies only to goods worth less than NOK 3,000. The VOEC scheme is not available for foodstuffs, excisable goods, and prohibited or illegal goods.

From January 1, 2023, Norway's VOEC scheme also applies to all services that can be provided remotely, such as legal services and consulting services.

## VAT Standard rate

The standard VAT rate in Norway in 2023 is 25%.

## VAT Reduced rates

### 15%

Certain products and services, including foodstuffs, are eligible for a special reduced rate.

### 12%

Certain products and services are eligible for the special reduced rate, including food, passenger transport, accommodation, public broadcasting, and entry to cinemas, sporting events, amusement parks, and activity centers.

## Thresholds

### NOK 50,000

Distance sales threshold.

### NOK 0

If a seller uses a local warehouse (for example Amazon FBA);  
If a seller sells excise goods, such as tobacco or alcohol.

## **Deductible VAT**

VAT in input invoices might be credited if goods or services were used to make taxable supplies in Norway. Examples include:

- VAT paid at custom clearance with your VAT number;
- VAT paid to Norwegian suppliers.

## **Registration procedure**

There are two possibilities to register for VAT – a simplified VOEC scheme for low-value goods or a registration in the Norwegian VAT Register. In both cases, the company will be required to complete and submit the VAT registration forms on the website of the Norwegian tax administration.

After registering with VOEC the foreign company will need to charge VAT to the customer at the point of sale and mark its consignments with a VOEC identification number and relevant information to ensure correct customs clearance.

VAT is not charged on VOEC goods at the border, because VAT is already charged on goods.

## **Tax representative**

Enterprises without a place of business or permanent residence in Norway have to register through a representative. Unlike a business, a representative must have a place of business or a registered office in Norway. The representative is also jointly responsible for filing the VAT report and paying the value-added tax.

Enterprises from the following countries are exempt from the obligation to appoint a tax representative and their tax representatives are not jointly liable for VAT: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, and Sweden.

## **Filing VAT returns**

In Norway, you have to submit VAT returns and pay VAT quarterly. The reporting period under the VOEC scheme is also quarterly. The calendar quarter begins on January 1, April 1, July 1, and October 1.

The deadline for VAT payments is the 20th day following the end of the quarter.

Companies can also keep track of deadlines at the Lovat portal.



[www.vatcompliance.co](http://www.vatcompliance.co)