

To all foreign exhibitors at NOVA Spektrum AS

Lillestrøm/Norway, March 2023

## **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 normally obtain a refund of VAT paid through the reimbursement scheme for foreign businesses. This scheme is operated by The Norwegian Tax Authorities (Skatteetaten).

An application for refund of Norwegian VAT must be completed on the application form RF1032. This form is to be found here: [www.skatteetaten.no/VATrefund](http://www.skatteetaten.no/VATrefund)

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 The Norwegian Tax Administration (Skatteetaten), VAT Refunds, P.O. Box 103, NO-1501 Moss, Norway.

The following must be attached the application:

#### *\* Original invoices Copies*

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 authorisation is valid, must be attached to the application.

For further information you may contact The Norwegian Tax Administration (Skatteetaten) by sending an e-mail to [VATrefund@skatteetaten.no](mailto:VATrefund@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 a VAT refund will not be received before the exhibition has taken place.**

If you need help in completing the VAT refund form, please be advised that there are several firms who can assist you, for example the international department in Azets Insight AS, e-mail: [son@azets.com](mailto:son@azets.com)

Kind regards,

Tina Korsrud  
Chief Financial Officer  
NOVA Spektrum AS