

To all foreign exhibitors at NOVA Spektrum AS

Lillestrøm/Norway, November 2024

### **Value Added Tax (VAT) in Norway - foreign businesses**

**VAT-refund** - According to Norwegian VAT Rules, (Merverdiavgiftsloven), all foreign exhibitors are invoiced with VAT for stand-rental, registration fee, technical services and other services subjected to VAT.

If you are a foreign business, you may be entitled to a VAT refund in connection with purchases of goods/services in Norway, provided that certain conditions are met. On the Tax Administration's website, you can read about the conditions that must be met and how to apply for a refund.

[www.skatteetaten.no/VATrefund](http://www.skatteetaten.no/VATrefund). **Please note that the Tax Administration has deadlines for the application process.**

**VAT-liability to Norway** - Foreign businesses with a turnover above a certain amount may be liable for VAT in Norway. A company that sublets a stand to exhibitors is also regarded as a taxable business.

For further information you may contact The Norwegian Tax Administration (Skatteetaten), see contact information on [www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/](http://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/)

If you need help with the VAT-refund application process or other VAT-related questions, please be advised that there are several firms who can assist you. For example:

**EY Norway** possesses extensive expertise in corporate taxation, VAT, corporate law, and regulatory and commercial legislation, and can assist your company in all kinds of issues related to these areas. EY also assist with compliance services, and annually EY assists with multiple VAT refunds applications for foreign businesses. Should you want any assistance from EY Norway, please contact Randi Kvalsnes at [randi.kvalsnes@no.ey.com](mailto:randi.kvalsnes@no.ey.com) or Tove Elstad at [tove.elstad@no.ey.com](mailto:tove.elstad@no.ey.com).

**PwC Norway** is a market leading service provider of tax and legal services in Norway focusing on providing services to meet the unique needs of foreign businesses conducting activities in Norway. PwC Norway can assist with all types of matters within tax and legal services including VAT consultancy, VAT reporting and VAT refund applications, customs and excise duties, corporate and personal taxation, transfer pricing, deals taxation, corporate law, merger and acquisitions, labour law and data protection law. Empower your business with PwC Norway's tax and legal experts by contacting Sharon Lauten, e-mail: [sharon.tan.lauten@pwc.com](mailto:sharon.tan.lauten@pwc.com) or Trond Ingebrigtsen, e-mail: [trond.ingebrigtsen@pwc.com](mailto:trond.ingebrigtsen@pwc.com)

Kind regards,

Tina Korsrud  
Chief Financial Officer  
NOVA Spektrum AS