

Country Information: NORWAY

Country Information: Norway	1
I worked in Norway and paid taxes. Do I file a tax return?	2
What taxes are paid in Norway?	2
What does “tax refund” mean?	2
Why do some agencies claim that they will refund MORE tax overpayment for you than the others?	2
How much taxes are paid from your taxes?	3
What documents do you need for your tax refund?	3
What is a prepared tax return and tax assessment?	3
What if I don't have all the necessary documents?	3
How many years back can I file my tax return?	3
How long does it take to receive my tax refund?	4
When is the deadline for filing the tax return?	4
What are the penalties for late tax return filing/tax paying?	4
Why is your tax calculation different from the actual Tax Office calculation?	4

1. I worked in Norway and paid taxes. Do I file a tax return?

Everybody who works abroad and pays income tax should file a tax return. Under certain conditions, you can refund some of the taxes you (your employer) paid. We refund overpaid **taxes** from Norway.

2. What taxes are paid in Norway?

If you are a tax resident of Norway, you will generally be liable for tax on all of your income and wealth in Norway and abroad. If you are not a tax resident, you will have limited tax liability for certain types of income and wealth linked to Norway. As a tax resident of Norway, you must pay tax on income that you have earned during a calendar year. You will be liable for tax on your salary and other income, including income from interest, income from the letting of property and income from shares.

3. What does a “tax refund” mean?

A **refund** means that your employer paid on your behalf more taxes than was necessary, and you can claim the excess money back.

The tax return and tax assessment are prepared by the Norwegian Tax Office and it shows you how much you earned as gross income and how much you paid in taxes, while you stayed in Norway.

4. Why do some agencies claim that they will refund MORE tax overpayment for you than the others?

There is **no such a thing as “more refund”** on your taxes. Be careful, because this might be a marketing trick to attract you to sign a contract.

If a tax specialist does your tax return properly, according to the Norwegian tax law, the **refund can be calculated in only one possible way!** If an agency applies tax deductions that you are NOT entitled to, your refund will increase on one hand (you will get back more money), but you are at a very high risk that you will have to pay it back to the Tax Office.

5. How much taxes are paid from your income?

- **Income tax** - 22% of your income
- **Bracket tax** - between 1.9% and 16.2%. It is calculated based on the individual's salary and other corresponding incomes which can replace a salary such as sick pay, work assessment allowance, disability benefit and pension.
- **National Insurance contributions** - normally 8.2%, but they are also calculated based on personal income

6. What documents do you need for your tax refund?

In order to get your income tax refund as quickly as possible and to apply for the highest amount, you need to have:

- **Prepared tax return or tax assessment** from Norwegian tax office

7. What is a prepared tax return and tax assessment?

- **Prepared tax return** - this document you receive from your tax office between 18 and 31 March. You will get an electronic notification when your tax return is available.
- **Tax assessment** - all wage earners and pensioners will get their tax assessment during the period 26 March - 22 June or between 12 August to 21 October. Online users will receive notifications via email or text message when their tax assessments are available.

8. What if you do not have all the necessary documents?

Even if you do not have all the documents mentioned above, you can still apply for your tax refund. We offer a "replacement" service - we will contact your tax office and request copies of your earning documents as your agent.

9. How many years back can I file my tax return?

The limit is set to **3 years** after the deadline. For example, claims for 2017 must be made by 31 April 2020. Claims made after this time cannot be repaid.

10. How long does it take to receive my tax refund?

On average **it takes 3 to 5 months** to be processed by the tax offices. This is counted from the time your documents are received by the tax authorities. The actual time may vary on a case by case basis.

11. When is the deadline for filing the tax return?

The deadline for submitting the tax return for wage earners and pensioners is 30 April every year. If you discover errors or receive new or delayed information, you can still change and submit.

12. What are the penalties for late tax return filing/tax paying?

Since the tax office prepares the tax return, there is no late filing fee. If you know you will have to pay underpaid tax, you can opt to pay more by 31 May in order to avoid having to pay interest on the underpaid tax. The annual interest rate is 1.17 percent.

13. Why is your tax calculation different from the actual Tax Office calculation?

In some cases, the tax preparer calculates the **tax on your Tax Return higher or lower than the Tax Office shows in the final calculation.**

What are the most frequent causes?

- The Tax Office had different data on your record (your employer reported different data than you have on your earning document)
- Your employer wrongly paid more/less than was necessary
- You may have some **debt/overpayment from previous years**