

Norway: VAT and Customs news

The Norwegian Government has proposed two important changes of the VAT and Customs law in the fiscal budget for 2011. In addition, the lower rates applicable to supply of bio-diesel are kept for now.

VAT: Electronically deliverable services

The Government proposes to introduce 25 % VAT on electronically deliverable services acquired from abroad by private individuals resident in Norway. The proposed change will take effect from 1 July 2011.

The proposal implies that Foreign Service providers, supplying electronically deliverable services to private individuals resident in Norway, will have to register for VAT in Norway.

Customs: Prior notification for import and export of goods

A procedure for prior notification for import and export of goods from/to third countries will take effect from 1 January 2011. This procedure will be of importance for direct import/export of goods from/to USA and Asia. AEO-approved businesses will derive benefit from some simplified procedures, but is still obliged to submit a prior notification. This procedure will be additional to standard import- and export procedures.

Excise duties: No change in the duty regime for Bio-diesel at present

The Government had suggested that the partial exemption/lower rates for supply of bio-diesel would be repealed effective 1 January 2011. It now appears from the budget that the lower rates will continue to be applicable to supply of bio-diesel until further notice.

Contact

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