

Lillestrøm/Norway, November 2021

To all foreign exhibitors at NOVA Spektrum AS

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 Administration.

Please note the conditions for entitlement to a VAT refund here.

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

Please also 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, VAT Refunds, P.O. Box 103, NO-1501 Moss, Norway.

The following must be enclosed the application:

- * Copies of invoices
- * Certificate from a public authority in the applicant's home country

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 and 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 authorization is valid, must be attached to the application.

For further information you may contact The Norwegian Tax Administration by sending an e-mail to 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, and that the application normally will take six months to process.

If you need help 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: AINT@azets.com

Kind regards,

Tina Korsrud
Chief Financial Officer
NOVA Spektrum AS