



Skatteetaten

Return address:
P O Box 6499 Etterstad, N-0606 OSLO

Our date

Your date

Case officer

Your reference

Telephone
80 08 00 00

Our reference

Postal address

To all VAT-registered enterprises

Value added tax must be reported using a new form from 2017

With effect from the first reporting period of 2017, all VAT registered businesses must submit the new version of the value added tax return. The new VAT return (mva-meldingen) is replacing the current form (omsetningsoppgave for merverdiavgift). The deadlines for submission and payment will remain unchanged.

From 1 January 2017, you must prepare your financial statements with accounts, VAT codes and accounting systems which are compatible with the VAT return.

Do you purchase goods from abroad?

You are obliged to calculate and pay import VAT on all goods imports from abroad, including individual purchases. From 2017, you must report import VAT on goods in the VAT return instead of in the customs declaration.

Currently the VAT is included in the customs declaration and paid upon importing. A shipping agent will often arrange this at the customs office on your behalf. Enterprises with ongoing imports often have their own customs credit arrangements.

From 2017, import VAT and the basis for the tax will no longer be declared in customs declarations. The enterprise must calculate the basis for the tax and the tax itself based on information in the customs declaration, etc. Nevertheless, all goods must still be declared to Norwegian Customs, and customs and excise duty must be paid upon declaration as at present.

You must prepare for this change – Start now:

- Your accounting system, accounts and VAT codes must be updated and compatible with the VAT return before 1 January 2017. This is necessary in order to extract figures specified according to the 19 items in the VAT return. Check with your system supplier or accountant how you should carry out the necessary updates. This applies even if you do not import anything.
- Familiarise yourself with the rules concerning import VAT. The enterprise is responsible for calculating, reporting and paying import VAT. Familiarise yourself with how to determine the basis for calculating import VAT, including customs values.
- Go through agreements and routines internally with your accountant and any shipping agents. Prepare routines for dealing with import VAT. Remember that anyone calculating VAT must have the relevant customs declarations available. Norwegian Customs will offer an Altinn report with an overview of all declarations.

NB: All periods concerning 2016 must be reported using the current statement. The VAT return concerns transactions from 1 January 2017.

Why is this change being introduced? How do I calculate import VAT? What does the new VAT return consist of?

Find out more at www.skatteetaten.no/mva-melding