

DATE:

APPLICATION FOR REFUND OF VAT ON COMMODITIES AND SERVICES SUPPLIED TO PROPERTIES AND TO PERSONELL ENTITLED TO VAT REFUNDS

Please refund VAT paid on the following:
(mark one of the alternatives with a cross)

1. Commodities and services supplied to state-owned property (see circular note 1)
2. Commodities and services for official use by diplomatic missions and career consular posts, except residences (see circular note 2)
3. Commodities for the personal use of personnel entitled to refunds (see circular note 3)

Application for refund of VAT		
Name:		(person/property)
Position:		(personnel only)
Next of kin:		
Address:		
Total VAT:	Quarter	(one quarterly period only)
Refund to be paid into <input type="checkbox"/> bank giro account no: _____		
<input type="checkbox"/> postal giro account no: _____		

Remarks:

1) Head of Mission / Chargé d'affaires a.i. / authorized representative at the Mission: _____ Official stamp of the Mission

2) Ministry of Foreign Affairs: _____ Stamp: _____ Date: _____

List of receipts, contd.

Receipt no	Invoice date	Commodity/ Service purchased	Property / Place of delivery / User	Gross amount paid	Percentage VAT	VAT refund
						=
						=
						=
						=
						=
						=
						=
						=
						=
						=
						=
TOTAL AMOUNT TO BE REFUNDED						

Guidelines:

- Applications are to be submitted after the end of a quarterly period and will only concern items procured during this period. (For large sums expended on repairs, Vat can be refunded as necessary before the end of the quarter.
- A separate application form and list is to be submitted for:
 - (1) Commodities and services supplied to state-owned property (cirkular note, 1.)
 - (2) Commodities and services for official use by diplomatic missions and career consular posts, except residences (see circular note, 2.)
 - (3) Commodities for the personal use of personnel entitled to refunds (circular note, 3.)A separate application form and list is to be submitted for each person entitled to a refund. The cost of each item must be at least NOK 1500 including VAT. There is no minimum amount for services referred to in paragraph 3 f of the circular note which only apply to residences of Heads of Mission (including Chargé d'affaires ad interim).
- The necessary receipts must be retained by the embassy/career consular post for three years and must be submitted on request to the Norwegian authorities for examination. If such examination reveals that too much has been refunded, the excess may have to be repaid or may be deducted in a future refund application. For applications for refunds on commodities for personal use (alternative 3 above), the original receipt must be submitted when the Norwegian authorities request submission of receipts for examination. Original receipts will be returned to the embassy/career consular post when examination has been completed. For other refund applications (alternatives 1 and 2 above), copies of the receipt may be submitted when the Norwegian authorities request submission of receipts for examination. These receipts (whether originals or copies) will not be returned.
- The sales documents must contain the following information: (1) the name and address of the business which has supplied the commodity or service, (2) a clear description of the commodity or service, (3) the sum paid for the commodity or the service, (4) the place where the commodity was supplied or the service provided.
- Only commodities and services that have been paid for will be refunded for each quarterly period. The sales document is to be stapled together with the receipt (unless the sales document specifies that payment has been made) and must be submitted on request to the Norwegian authorities for examination.
- Applications for refunds of VAT must not include commodities or services which are not subject to VAT.
- Any doubts or queries as to whether a commodity or service is subject to VAT, or whether the commodity or service is included in the refund scheme, should be addressed to the Ministry.
- **Please submit *only* the original application form and include *one set* of copies of the original receipts. No additional copies are required.**

Signed:

1) Head of Mission / Chargé d'affaires a.i. / authorized representative at the Mission: _____ Official stamp of the Mission

2) Ministry of Foreign Affairs: _____

Stamp:

Date: