

# Key steps for starting business activities in Norway

A guide on Norwegian Compliance for foreign companies



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# About this handbook

Numerous books cover international taxation, but when a foreign company wants to do business in Norway, practical solutions often take priority over complex details.

Since Norway is not part of the European Union, foreign companies may quickly find navigating Norwegian Compliance to be overwhelming. Additionally, the processing time with various Norwegian authorities can be lengthy, potentially jeopardizing a project's intended start date. We strongly recommend beginning the planning process as early as possible. During this phase, careful attention should be given to the contractual structure, as it can significantly impact the company's tax and VAT obligations, as well as the status of its employees.

To support your success with your business activities in Norway, we've created this practical and comprehensive guide. It offers high-level insights and detailed information on the rules and regulations related to Norwegian Compliance. Please note that this guide is specifically tailored to onshore activities and does not cover offshore operations.

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# 1. Registration obligations

The first question that arises is when a foreign company is required to comply with registration and reporting obligations. In most cases this is understandable. For example, when a foreign company secures a major construction contract in Norway or when a foreign company incorporates a subsidiary (a limited liability company) in Norway. However, there are many grey areas.

**Here are a few basic starting points that may prove helpful:**

- A foreign company that participates in “business activities” which takes place in Norway, cf. Section 2-3 in the Norwegian Tax Act, should register in the Norwegian company register. Traditionally, even modest activities (of an economic nature) will be considered “business activities”.
- Any foreign company who has an employee working in Norway, e.g. from a home office or an office hotel, should register in the Norwegian company register.
- Any foreign company hiring out employees that will be working in Norway should register in the Norwegian company register.
- A foreign company that wins a contract worth more than NOK 20 000, resulting in an activity in Norway, should register in the Norwegian company register.
- A foreign company that wins a contract in Norway, but completely subcontracts the entire project “back-to-back” to a different company, should register in the Norwegian company register.
- The employer of a business traveler, visiting Norway for a short period of time, typically participating in contract negotiations, business meetings, sales meetings, demonstrations etc. can probably avoid registering in the Norwegian company register. However, this is a classical grey area where each case should be assessed individually.

To summarize, a foreign company participating in business activities in Norway should register with the Brønnøysund Register Centre (the Norwegian company register). Most enterprises will choose between the following two alternatives:

- a) To register a “NUF” – a Norwegian-registered foreign business. This is merely a formal registration of the foreign enterprise.
- b) To incorporate a limited liability company (“AS”) as a subsidiary

When it comes to tax liability and VAT liability according to Norwegian legislation, there are not many differences between the abovementioned alternatives. The differences are primarily related to compliance and reporting responsibilities.

In other words, foreign companies coming to Norway for short-lived projects or temporary activity will probably choose the NUF. The NUF is easy to register and easy to unregister.

Alternatively, foreign companies looking for a long term or permanent presence in Norway, for instance renting an office space or hiring employees, should consider incorporating an AS in Norway. If so, the AS will be treated as any Norwegian limited liability company.



This guide focus primarily on foreign companies operating in Norway by registering a NUF. However, in **Chapter 25 on page 44** we also provide specific information regarding foreign companies incorporating an AS.

When registering a NUF, the foreign enterprise should note that the Norwegian Company Register consists of two underlying registers: the Register of Business Enterprises (“Foretaksregisteret”) and the Central Coordinating Register for Legal Entities (“Enhetsregisteret”).

Choosing which register your company should apply to can be a difficult decision. As a first step, a foreign company coming to Norway for a short-term project, or temporary activities can register with the Central Coordinating Register for Legal Entities. The same applies for foreign companies merely hiring out employees to a project in Norway or a client in Norway.

However, a foreign company operating in Norway with a project lasting more than 12 months (meaning the project will most likely constitute a permanent establishment in Norway, re. chapter 13) or foreign companies that intends to carry out business activities in Norway of a more permanent nature, should normally register in the Register of Business Enterprises. We also experience that some foreign companies, even those hiring employees in Norway, prefer to start with the NUF to “test the waters” before potentially converting to a limited liability company. There are many grey areas in this situation, tailored advice is therefore required.

To register a foreign company in the Central Coordinating Register for Legal Entities or the Register of Business Enterprises a register form must be filed to the Brønnøysund Register Centre. Certain documentation must be attached to the register form, as explained below. Please note that all documentation should be in English or a Scandinavian language.



## 1.1. Central Coordinating Register for Legal Entities

- Copy of proof of registration in the foreign country
- Minutes from a meeting of a competent body, referring to the information submitted on the register form. The minutes, for instance from a Board Meeting, should also define a contact person or a business manager to be registered in Norway.
- If the contact person/business manager is a foreign citizen, a copy of that person's identification papers (for instance a certified passport) must be attached to the form. The contact person will receive a Norwegian ID-number, a so-called "D-number", after the registration process has been finalized.
- If the foreign company prefers to register an advisor at the contact person/business manager, a simple Power of Attorney is sufficient.

### 1.1.1. Register of Business Enterprises

- Copy of proof of registration in the foreign country
- Memorandum of Association
- Articles of Association
- Minutes from a meeting of a competent body, referring to the information submitted on the register form. The minutes, for instance from a Board Meeting, should also define a General Manager to be registered in Norway.
- If the General Manager is a foreign citizen, a certified copy of the person's identification papers (for instance a passport) must be attached to the form. The General Manager will receive a Norwegian ID-number, a so-called "D-number", after the registration process has been finalized.

To handle reporting responsibilities, many companies choose to register a Norwegian accountant or business manager, although this is normally not a requirement.

Obtaining a Norwegian ID-number may include considerable processing time at the register. In urgent cases, you should consider registering a Norwegian lawyer/, accountant/ or and advisor as the temporary contact person/ or business manager. This will expedite the registration process. If necessary, changing the contact person or business manager afterward is easy. /

Historically, the NUF-registration must be done using paper forms and traditional mail. However, from 1 July 2024 it is now possible to file the registration documents using an electronic contact **form via the homepage of the Brønnøysund Register Centre.**

(Per now, the electronic contact form is only accessible for registrations in the Register of Business Enterprises, and not the Central Coordinating Register for Legal Entities).



## 2. The NUF registration

The official translation of “NUF” is “Norwegian-registered foreign company”, but the term “Norwegian branch of a foreign company” is also used. Experience has shown that the term “branch” can prove to be confusing for some foreign companies. Therefore, it is important to understand that the NUF is not a separate legal entity. The NUF is merely a formal registration of the main company or “headquarter” in a foreign country. The registration is a necessity to comply with numerous registration and reporting responsibilities.

In simpler terms, the turnover related to the “NUF” will be shown in the official accounts of the main company. As an example, should there be an accident at the construction site in Norway, it is still the main company in the foreign country that can be held accountable. In some articles, the “NUF” has been described as the “yolk” while the main company is the “egg”.

We'll cover this in more detail later in this guide.

### 3. Altinn – Norway’s digital platform for accessing public services

When your company is successfully registered the NUF in the Brønnøysund Register Centre, you will receive a Norwegian Business Register Number (nine digits), access to Altinn, and to the electronic portals of the Norwegian Tax Authorities.

Using Altinn instead of hard copy forms will save you time and money. Besides, digital processing is more straightforward and streamlined.

For companies registered in the Central Coordinating Register for Legal Entities, the contact person/business manager will be able to access Altinn, using his or her Norwegian D-number and access codes that will be sent to the individual’s registered home address after being ordered electronically.

For companies registered in the Register of Business Enterprises, the General Manager and registered accountant/business manager will be able to access Altinn on behalf of the company. Your company can also delegate Altinn-access to other individuals, for instance the CFO, HR-managers, or different advisors.

Altinn has a broad range of applications and should be utilized for both reporting purposes, and for making changes to the registered information about the company, for instance address changes.



## 4. VAT matters

### 4.1. VAT registration

A foreign company with sales in Norway exceeding NOK 50 000 over a 12-month period must register for VAT in Norway and add VAT on their turnover.

All sales of goods and services are liable to VAT unless there is a specific exemption in the Norwegian VAT Act. The regular VAT rate in Norway is 25 %.

Entities registered for VAT are at the same time entitled to a refund of the accrued VAT on purchases of goods and services used in the VAT liable business (with some exceptions).

All Norwegian sales, import, payable output VAT, deductible input VAT, and more, should be reported electronically to the Norwegian Tax Administration on bimonthly VAT returns. The regular deadline for reporting and payment of due VAT is 1 month and 10 days after each term (E.g. January and February is due April 10th). Norway has incorporated the Standard Audit File-Tax (SAF-T) recommended by OECD into its bookkeeping regulations. Thus, accounting information as reported in the VAT returns, will initially need to be presented in SAF-T format if the Tax Administration require information.

Even a foreign company without any kind of physical presence in Norway can be required to register for VAT in Norway. This would typically be the case where a foreign company targets the Norwegian market extensively through its webpage, marketing efforts, and other channels. Again, this is a complex issue where providing clear starting points is challenging.

### 4.2. Advance registration

It is possible, and often a recommended solution for foreign entities to apply for advance registration in the VAT register before any turnover accrues. This is an option for enterprises that can substantiate that their taxable supplies will exceed the threshold of NOK 50 000 within three weeks of the date on which such supplies commenced. In practice, attaching a copy of the contract with the client to the VAT application is proven to be effective.

For many foreign enterprises, the Norwegian operations start with an import of goods or equipment, after a design and manufacturing phase that has taken place abroad. Import of goods to Norway triggers an obligation to pay import VAT on the border when clearing the goods through Customs. To avoid upfront payment of import VAT, a VAT registration must be in place before customs clearance. Upfront payment can obviously represent a significant liquidity disadvantage, and this is where the advance registration is a practical solution.

Timing is critical in these situation and VAT planning needs to be considered when setting start-up dates in Norway, especially when planning the arrival of the goods, as changes in arrival dates (both delays and accelerated arrivals) may affect the VAT handling.

If advance registration is not possible and import VAT must be paid upon customs clearance, it is important to keep in mind that the VAT normally should be deductible on the first VAT return that the enterprise submits.

## 4.3. VAT representative

A foreign company doing business in Norway, without having a place of business in Norway, could be obligated to register a fiscal representative/VAT representative.

Enterprises from most EEA -countries, including Great Britain are exempt from these regulations and can register without a representative. Typically, accounting firms will agree to take on the assignment as the representative.

If a representative is required, the representative will normally require a bank guarantee, since the representative according to Norwegian law will have joint and several liability for the reporting and payment of VAT. Based on experience, obtaining the bank guarantee can be challenging and time consuming and thus, this matter should be addressed at an early stage.

## 4.4. Hiring out personnel

Only Norwegian turnover triggers VAT registration in Norway. Hiring out personnel from abroad, is as a main rule not considered to be sales in Norway, but instead a service that can be delivered remotely. Thus, foreign entities hiring out employees should not register for VAT in Norway. For remotely delivered services, it would be the Norwegian buyer that would be responsible for the handling of VAT. The Norwegian buyer will then normally have to add VAT on the purchase by using the reverse charge mechanism. If the buyer uses the hired personnel in its VAT liable business, the Norwegian buyer can as a starting point deduct the calculated reverse charge VAT.

## 4.5. General comments

As Norway is not an EU member, there will be cases with rules that deviate from the EU countries. The VAT regulation is detailed and quite complex. In the event of contravention of the VAT Act, the Tax.

Administration may impose penalty tax, normally 20 %, and in severe cases 40 %.

A practical issue that in some cases is one of the first to come up, is how the foreign company should handle with invoices to their client in Norway, issued before registration in Norway.

In many projects there is an extensive engineering and design phase taking place outside of Norwegian borders. This phase can extend over several months or even years, before anyone set foot in Norway. Prepayments and installments during this phase should as a starting point, not be charged with Norwegian VAT.

In these cases, the initial step is that the contract documents should be scrutinized. If this is a so-called «supply and install» contract, where delivery of goods is integrated with the installation and commissioning of the goods, and title/ownership is transferred to the client only after installation, the Tax Authorities' baseline is that delivery of both goods and services is VAT liable in Norway. That means that the full contract value, including the milestone payments done while abroad, is VAT liable in Norway.

These matters are often solved with issuing the VAT invoice once the project starts in Norway, or when the project's final invoice is issued. Prepayments must then also be charged with VAT.

The VAT positions should be established in due time before the goods are shipped to Norway, and certainly before the goods are cleared by Customs, to ensure correct handling of import VAT.

When importing goods to Norway, import VAT will accrue. This is deductible for the owner of the goods, who is usually also the importer. A practical issue that we come across from time to time, is when the client in Norway is stated as the importer of the goods and pays the import VAT to Norwegian Customs.

#### Example

Example: A foreign company sells high tech machinery to a factory in Norway and is responsible for installation and commissioning of the equipment/machine.

The Norwegian end customer is «on deck» in Norway and make certain arrangements for the foreign client. As the Norwegian end customer already has a local shipping agent, they choose to handle the import of the machine they are buying from abroad. The machine is to be transferred to the Norwegian end customer at some point, in practice upon fulfilment of the contract, which is after a Site Acceptance Test or similar. However, at the time of import, the machine is undoubtedly not yet owned by the Norwegian end customer, but instead belongs to the Japanese company.

Worst case in this scenario would be that the Tax Authorities denies the Norwegian client deductibility for import VAT because the machine is not used in their business, and at the same time, denies deductibility for the foreign company, a company that is not formally entitled to the deduction as the import declarations are not in their name.

To avoid any kind of risk of being denied deductibility of the import VAT, we would normally recommend that the import declarations are reissued to the foreign company.

## 5. Reporting the assignment to the Tax Administration

When the foreign company has successfully registered the NUF with the Brønnøysund Register Centre, it is time to report the Norwegian assignment to the Tax Administration. The assignment should be reported electronically through a system called the “Assignment and Employee Register”.

The reporting is done using two different forms. The client (the party awarding the contract) should report contract information, using a form that is often referred to as “RF-1199”.

The contract information includes contracting parties, place of work, start date, termination date, contract amount etc. The client should also define the type of contract used between the parties.

The alternatives are hired labor or product/result responsibility (or what we like to call a “genuine subcontract”).

Also, the client must define whether “construction or assembly work” is to be performed, which is an important distinction, highly relevant for tax positions. We will cover more on this later in this guide.

**In the register, the Tax Administration describe the alternatives as follows:**

- Choose hired labor if contractor primarily supplies labor managed by client.
- Choose managed by contractor if contractor has responsibility for management as well as the product or delivery.

In summary, the point is that the parties, primarily the client, must define whether the foreign company is merely hiring out labor or is a “genuine subcontractor” to the client. Again, this distinction is critical for the tax and VAT positions of the foreign company, and the tax positions of the employees. More about this important topic later.

The foreign contractor should report employee information, using a different form often called RF-1198, which is essentially the “twin- form” of the RF-1199. The foreign company must list employees used to carry out the Norwegian assignment, and report basic information about each employee, including national ID- number, home address etc. A copy of the employee’s identification papers (for instance a passport) must be filed together with the RF-1198 form. It is also possible to use national ID-cards for some countries, although our experience is that passports are less complicated. Note that the Tax Administration has recently started requiring authorized copies of the identification papers.

Please note that for non-EU/EEA citizens, who have a work permit/resident card in an EU country, it is advisable to upload a copy of this permit as well. Non-EU/EEA citizens, without a work permit/resident card in an EU country, should upload a copy of Norwegian work permit, or potentially an entry notification if the technical expert exemption rule is applied. **See chapter “7. Immigration matters” on page 18 for more information.**

Technically, the client, often a Norwegian company, should file the RF-1199 first. If so, the foreign contractor will find the RF-1199 information when logging on to the Assignment and employee register, as a “pre- filled” RF-1198 form. This makes it easier to tailor the form, adding the employee information. However, it is perfectly possible for the foreign contractor to file their RF- 1198 form first. However, this may lead to some confusion. Maintaining clear communication between the client and the contractor is recommended.



The primary purpose of the RF-1199/RF-1198 is to make sure that the tax authorities receive information about contracts and subcontracts awarded to an enterprise resident abroad, provided that the assignment is performed in Norway. This information enables the Tax Administration to assess whether the foreign company, or the employees, are taxable to Norway.

Secondly, the RF-1199/RF-1198 ensures that the foreign employees get a Norwegian temporary ID-number. Typically, the employees' D-numbers will appear in the register a few days after the forms have been submitted.

The D-number is important for further reporting responsibilities, including the HSE-card obligation, which is often critical. More on this later.

As previously mentioned, the RF-1199/RF-1198 reporting obligation does not apply if the contract amount is below NOK 20 000. The reporting should be made no later than 14 days after the assignment has been started. However, there is really no reason to wait.

In theory, the Tax Administration can impose quite severe penalty charges (a running penalty fee or a one-time penalty fee) to foreign companies not complying with the RF-1199/RF-1198 reporting responsibilities.

## 6. “Genuine subcontracts” vs. hired labor contracts

As already mentioned, when filling the RF-1199/RF-1198, the parties will face a critical decision point. Should the assignment be defined as “Hired labor” or “product/result responsibility” (also known as “genuine subcontract”), it is essential to understand the nature of the contract to make the right decision.

### 6.1. Hired labor

A typical hire-out-of-labor contract will imply that the foreign company (the “subcontractor”) does not have any risk and responsibility for the work performed by the employees. For starters, the foreign company should get paid based on number of days or hours the workers have been in Norway, and the foreign company should not have any instruction right with respect to how the work is carried out. In short, the client is paying for the labor itself and not a certain result.

### 6.2. A “genuine subcontract” with product/result responsibility

On the other hand, a genuine subcontract should imply that the foreign company is obliged to deliver a certain product and would not get paid if the job was not performed properly. In other words, the subcontractor has an economic risk and the responsibility for the result of the work performed by the employees.

The payment should normally be a fixed sum for the job. The subcontractor should be able to instruct its employees and should be the supplier of tools etc. necessary for doing the work. In short, the client is paying for a certain result.

Foreign companies with hiring-out-employees as their main business activity should probably register in the Register for Staffing Companies (“Bemanningsforetaksregisteret”). However, a foreign company usually handling subcontracts/contract work in their country of origin, should not have to register when sporadically hiring out workers to projects or clients in Norway. Again, this is a complexed topic and tailored assistance is critical. The distinction between “Hired labor” and “Genuine subcontract” is of great importance when it comes to taxability, both for the company, the employees and VAT-liability. We will get back to this later.



## 7. Immigration matters

As already mentioned, planning is critical when undergoing a project in Norway. A foreign company bringing non-EU/EEA workers to Norway must also consider the intricate Norwegian immigration regulations. This is a very complex subject, and tailored advice is a must.

First, a non-EU/EEA worker may have a work permit in an EU/EEA country. If so, the non-EU/EEA worker should, as a starting point, be able to travel to Norway and work on a project here with the same simplicity as for EU/EEA workers (provided that the assignment is handled by a company that resides in the same country where the worker has a residence card). The worker needs to bring his residence card and ensure that it is valid until he/she returns to the relevant EU/EEA country.

For those without a work permit in an EU/EEA country, the rules are more complicated. These rules also apply for most UK workers due to the Brexit in 2020.

The starting point is that any non-EU/EEA worker will need a work permit from UDI (the Norwegian Directorate of Immigration) to perform work in Norway. The application process is comprehensive, and the processing time can be lengthy. (Current estimation is roughly 3-4 months). However, for applicants who have certain formal and/or practical qualifications, the likelihood of receiving a favorable decision is quite high.

The contract chain can be quite decisive in immigration matters. An example: A non-EU/EEA company is awarded a contract with a Norwegian client. As mentioned, employees in this company will have good chances with the right qualifications. However, the non-EU/EEA company has a subcontractor from the same country. In such a scenario, it will not be straightforward to obtain a work permit for the employees of the subcontractor, regardless of qualifications.

For skilled non-EU/EEA workers, for instance workers with a certain technical expertise, it is possible to apply for a so-called early employment start. In practice, the local police where the work is to take place will determine whether the worker can begin working while awaiting the official decision from UDI. It is fair to say that this system can be very unpredictable.

The so-called technical expert rule is a practical and important exception from the work permit application system. In short, a non-EU/EEA worker with a certain technical expertise can, without a work permit, enter Norway to work on a certain project where the need for the technical expertise does not exceed a duration of 3 months. To apply for the technical expert rule, the foreign company must send a formal notification to the border police and the police where the work will take place. This notification must be sent prior to the worker entering Norway. In many cases, this can be a short e-mail, describing the work assignment and the technical expertise of the worker. Including a CV and/or a University Diploma is recommended. Again, it is fair to say that this system can be somewhat unpredictable.



## 8. ID-check (tax office/police appointments)

When a foreign employee enters Norway, an in person visit to a Norwegian tax office is required. In some cases, a police appointment is also necessary. Then, foreign employees can be separated into different groups. We will start with EU/EEA-workers:

- a) EU/EEA-workers on short-lived assignments, for instance working through a rotation scheme, not intending to stay continuously in Norway for more than 3 months. This group must visit the local tax office for an ID-check.
- b) EU/EEA-workers intending to stay in Norway for more than 3 months. This group also needs to visit the local police office to acquire a registration certificate. However, this does not apply for Nordic citizens.
- c) EU/EEA-workers intending to live in Norway for more than 6 months. This group, must in addition to the above, also report a move to Norway. Additionally, they need an appointment with the tax office (the National Registry).

To summarize. Workers in group C) must have three appointments? First the tax office, then the police, and then the tax office? Technically, yes – but thanks to the so-called SUA-offices (Service Centre for Foreign Workers), all three steps can, in theory be handled on the same day. The service centers are located in five locations in Norway, namely Oslo, Stavanger, Bergen, Trondheim and Kirkenes.

Foreign companies with assignments in Norway can also have workers from non-EU/EEA-countries. If these workers are legal residents in the EU/EEA-country, they should be allowed to work and live in Norway, with certain restrictions (e.g.: the worker will only be granted a residence card for one year at a time). These workers will also have to visit the tax office (and potentially the police) for the ID-checks.

As mentioned, most employees will only be needing the ID-check at the tax office. **An appointment must be booked in advance here.**

The purpose of the ID-check is for the workers to identify themselves for the Norwegian Tax Administration and obtain a Norwegian tax deduction card.

The employees should bring identification papers (for instance a passport), a confirmation letter describing the Norwegian assignment or the employment contract, and a filled-out tax deduction card application form, containing certain personal data. The foreign company can also file this tax deduction card application form electronically in advance.

The “default” tax deduction card for foreign workers is a so-called PAYE-tax deduction card. PAYE, meaning “Pay as You Earn”, is a rather new taxation scheme in Norway, introduced on 1 January 2019.

According to the PAYE scheme, foreign workers can be taxed at a flat rate of 25 percent. The 25 percent also includes employee’s social security contributions of 7,8 percent – meaning that the actual tax rate is 17,2 percent if the employee is exempt from paying social security contributions through an A1-form

When filing the tax deduction card application form, the foreign worker can check a box if the worker does not want to be part of the PAYE scheme. In some cases, the foreign worker will be better off with the “ordinary” taxation scheme. However, as a main rule, the foreign worker should not check this box.

Please note that the tax office ID-check, resulting in the tax deduction card, is also the key to getting an exemption from advance tax deductions, which is an important matter.

For short-lived projects, for instance assignments lasting only a week or so, it could be difficult to get an ID-check appointment while the worker is still in Norway. In such cases, it is possible to apply for an exemption from the ID-check.

## 9. HSE-cards for the Norwegian building and construction industry

In many cases, the foreign workers will carry out work at a Norwegian building site/construction site. In such cases HSE-cards (sometimes referred to as “Green Cards”, “ID- card” or “Byggekort”) are needed.

The HSE-card is often required to access the building site, as an admission card. We have experienced that employees of foreign companies have been refused access to the building site due to the absence of HSE-cards, even in cases where the worker can confirm that the cards have been ordered. Such complications will cause delays and could trigger compulsory fines. In other words, these cards are more important than they may appear.

Please note that it is the contact person/business manager who will be able to access the HSE-card ordering system.

To order the HSE-cards, the employer of the worker who requires the card must be registered in Norway. Also, the worker must have obtained his Norwegian ID-number/D-number. Furthermore, the system will ask for a passport copy and a clear, accurate picture of the worker. Please note that the company issuing the HSE-cards is very stringent about the quality standards for the picture. In short, the picture should have the same quality as pictures used for passports (neutral face expression, light background, no glasses etc.)

As mentioned, the HSE-cards can in some cases be required to physically access the construction site. After successfully ordering the HSE-cards, it takes about one week to receive the cards.

As a main rule, a worker should be allowed to work while waiting for the card to arrive. In practice by presenting a temporary HSE-card, which is a PDF-document with a QR-code.

In summary, timing and planning are crucial and by managing them effectively, complications can be avoided. As an example, it can take 3-4 weeks to get the NUF registered, a couple of days to receive D-numbers for workers and then 1 week or so to physically obtain the ID-cards.



## 10. A1 form

According to the Norwegian National Insurance Act, a foreign company doing business in Norway, and the employees of such a foreign company, will have to contribute to the Norwegian National Insurance Scheme.

As per today, the employer's social security contribution is 14,1 percent of the gross salary (including other types of remuneration daily allowances etc.) of the employees working in Norway. The employee's social security contribution is 7,8 percent of the employee's salary income from the Norwegian activity.

However, due to international agreements, it is relatively easy to avoid these payment obligations. Workers from EU-countries should obtain an A1-form, documenting their membership in the National Insurance Scheme of their home country. In principle, NAV the Norwegian Labor and Welfare Administration, should be able to find the A1 form electronically when it's been ordered in the EU country.

Currently, this system is not efficient, and it would make sense to present a copy of the A1 form to the Norwegian advisor.

If an A1 form has been obtained and registered for all employees of the company, the company will not have to pay employer's social security contributions to Norway. Furthermore, the employee will not have to pay employee's social security contributions. This is also relevant for the PAYE scheme. As mentioned, for employees with a valid A1-form, the flat tax rate is not 25 percent – but rather 17,2 percent (25 minus 7,8).

Ensuring that all employees are covered by an A1 form while working in Norway should exempt the employer from establishing an Occupational Pension Scheme (OTP) for their employees.

The A1-forms are not relevant for non-EU/EEA-workers. However, it is still possible to avoid paying social security contributions. For UK workers, Norwegian authorities will largely accept a so-called Certificate of continuing liability for National Insurance. For other non-EU/EEA-workers, it is possible to file a formal application to NAV, documenting/substantiating that the foreign worker is a member of a social security scheme in his or her home country comparable to the Norwegian social security scheme. This is not a straightforward procedure.







# 11. Advance tax deduction

As already mentioned, one of the purposes of the ID-check, is to obtain a Norwegian tax deduction card.

According to the Norwegian Tax Payment Act, the foreign company must deduct and pay advance tax for its employees carrying out work in Norway. Without the tax deduction card, the “default” is that the employer must deduct 50 percent advance tax.

The obligation to deduct and pay advance tax will also apply for a foreign company who hire out employees to work in Norway, without having any other activity within Norwegian borders themselves.

For some clients, the advance tax deduction is a major challenge. The salary of the workers will often be subject to advance tax deduction in their home country, meaning that the Norwegian requirements lead to a “double tax deduction”.

To be exempt from advance tax deduction, the foreign company must file an application to the tax authorities. As a starting point, the application can be filed rather easily using the Assignment and Employee Register. To get access to the application form, it is a requirement that the worker has carried out the ID-check at the tax office. As explained above, workers who will in fact end up with Norwegian taxability could benefit from the new PAYE scheme and tax will be deducted accordingly (25 percent, or 17,2 percent with a valid A1- form/social security exemption). We will get back to **Norwegian Taxability on page 26**.

For the Nordic countries, the process is easier. An employee resident in any of the Nordic countries can obtain a so-called NT1-form from their local tax authority, confirming that advance tax deduction will be made in the other country. When the Norwegian Tax Collector receives and registers such a form, the foreign company will be exempt from advance tax deduction in Norway, as the Norwegian Tax Collector knows that they should be able to collect tax directly from the Tax Collector in the other Nordic country.

It is not possible to combine the NT1-form with the PAYE scheme. In other words, registering a NT1-form with the Norwegian tax authorities means that the worker is opted out of the PAYE scheme and becomes part of the ordinary taxation scheme.

Finally, a short heads-up that could be relevant: In a hired labor contract, the Norwegian client will have a joint and several liability for the tax obligations of the foreign company/the foreign employees, which is probably something the Norwegian client would want to avoid. If so, it is possible to apply to the Tax Collector for an exemption. In the application, it is important to document that the foreign company has a tax withholding account or a bank guarantee for tax deductions.

The tax withholding account must be used continuously when paying tax to the Norwegian tax collector.

## 12. A-report scheme

One of the most important reporting responsibilities in Norway is the so-called A-report scheme (called “A-melding” in Norway, a salary reporting system. Once a month, the foreign employer must report salary information about each employee through the A-report scheme. Salary information includes all kind of remuneration related to the work in Norway. This is a rather complicated set of rules. For instance, how the workers are living, whether their premises have cooking facilities etc. are relevant questions.

The reporting scheme follows a cash-flow principle, meaning that any salary paid out in each month must be reported in the corresponding report for that month, which is due the following month.

### Example

Salary paid in September 2024, must be reported on the A-report for September 2024, which is due the following month, October 2024.

Every other month, the employer must pay advance tax deduction and employer's social security contributions based on the salary information from the A-reports. However, this is merely the starting point. If the employer has obtained an exemption from advance tax deduction (or an NT1- form, cf. above), and all employees have A1 forms/social security exemptions, there will be no advance tax deduction or social security contributions to pay.

Please note that the Tax Authorities can impose a compulsory fine if the A-report is filed too late, or if there are mistakes in the A-report. At the time of writing, the compulsory fine is NOK 127 per employee per day. The total compulsory fine cannot exceed NOK 1 277 000.

In other words, understanding and handling the A-report scheme is of great importance.



## 13. Norwegian taxability – for the foreign company

According to the Norwegian Tax Act, Section 2-3 (1) letter b, a foreign company “shall pay tax on income from business activities in which he/she or it is engaged or participates, and which take place in this country or are managed from this country, including business activities in which employees are made available to others in Norway” (office translation). As a starting point, also a quite modest activity level will be regarded as “business activities” in Norway.

The corporate tax rate in Norway is 22 percent per 2024.

Presumably, the business profits from the Norwegian activity will also be taxable in the foreign company’s country of residence. To avoid double taxation, Norway has entered tax treaties with roughly 90 countries.

To determine which country that has “the upper hand” in imposing tax on the business profits, each tax treaty must be studied closely. As a main rule, Norway will only be able to impose tax on business profits attributable to a permanent establishment in Norway.

In short, the business activity of a foreign company can constitute a permanent establishment in Norway in three different ways:

- Alternative A) The foreign company has a “fixed place of business” in Norway. The classical example would be operating through office premises or a factory. The starting point is that the fixed place of business must be maintained for a certain amount of time, at least for roughly six months.
- Alternative B) The foreign company participates in a construction, installation or assembly project that lasts for more than twelve months (six months in some important tax treaties, such as Norway vs. Portugal and Norway vs. the Czech Republic).
- Alternative C) The foreign company has an “agent” in Norway, for instance a person who operates in Norway and enters into agreements with Norwegian customers on behalf of the foreign company.

The baseline for the Norwegian tax authorities is that a foreign company will be completely identified with any subcontractor used on the project, including Norwegian subcontractors. Consequently, days spent on a construction site by subcontractors must be included when calculating the 6-month threshold or 12-month threshold, cf. Alternative A) and Alternative B) above. In fact, this also means that a foreign company, being awarded a 2-year installation contract, completely subcontracting the entire contract “back-to-back” to a Norwegian company, will most likely end up with a permanent establishment in Norway. Based on experience, this often comes as a surprise to some foreign companies.

Also, the clear starting point is that a foreign company merely hiring out personnel from a foreign country to a client based in Norway will not have a permanent establishment. This activity is widely accepted as a “remote delivery service” and a service delivered to Norway instead of in Norway. Accordingly, the foreign company has no fixed place of business in Norway according to the tax treaty. Of course, this will not save the foreign company from registering in the company register and handling important reporting responsibilities, such as the A-melding (salary reporting scheme). However, there should be no corporate taxability due to the tax treaty protection.



## 13.1. Fixed place of business

Some foreign companies come to Norway to participate in service, maintenance and repair works, often rather short-lived projects, far less than the “default” of six months.

However, some of these projects are of a recurrent nature, meaning the foreign company will return to the same site to carry out similar work several times. The so-called OECD Commentary includes guidelines regarding activities of a recurrent nature.

“In such cases, each period of time during which the place is used needs to be considered in combination with the number of times during which that place is used (which may extend over a number of years).”

### Example

A practical example shows the complexity:

A foreign company is performing service work at a wind farm. The contract period is 1 June 2024 to 30 November 2024 (6 months). However, workers from the foreign company are only present at the wind farm for 2 weeks per month, in total 12 weeks (84 days) throughout the contract period. In this example, the foreign company has de-facto spent less than 6 months at the wind farm.

In some cases, the Norwegian tax authorities have argued that the contract period is relevant also when considering the “fixed place of business” rule. If so, the foreign company in the example may very well have a permanent establishment in Norway.

This is a grey area, but from our point of view, it is possible to argue that the starting point should be the opposite. The foreign company can add up the number of days physically in Norway at the same site. If the total amount of days, potentially over a period of several years, exceeds six months, the foreign company probably has a permanent establishment in Norway. For instance, the OECD Commentary points out that a permanent establishment can arise for “a stand in a fair that is occupied for a few weeks each year over a long period of time”.

A highly relevant topic is the so-called home office cases. The classical example is a foreign company who has an employee working from a home office (or an office hotel etc.) in Norway. In many of these cases, the employee is not targeting the Norwegian market at all, exclusively working on cases/clients linked to the main company.

First, in these cases the foreign employer must register in the Norwegian Business Register and handle salary reporting through the A-report scheme. If the employee carries out the core activity of the foreign company, and the employee is physically present at the home office/office hotel for at least six months, the starting point of the Norwegian Tax Authorities is probably that the foreign company has a “fixed place of business” and therefore a permanent establishment in Norway. These cases are rarely clear-cut so an individual assessment is critical.

In many instances, it can be challenging to categorize an assignment as either ‘construction, installation, or assembly’ work—which typically starts a ‘twelve-month clock’—or ‘service, maintenance, or repair’ work—which typically starts a ‘six-month clock’. To exemplify, to exchange rotor blades at an existing wind farm can be a rather comprehensive, time-consuming task, involving cranes and more. Although this task is about changing one component with another, it may be more correct to classify the assignment as “construction, installation or assembly” works.

Please note that the Assignment and employee register includes a certain box where the client is asked whether “construction or assembly work is to be performed”. By answering “yes” to this question, the systems of the tax authorities will assume that a twelve-month clock starts ticking (or, as mentioned, a six-month clock in some tax treaties, for instance Norway vs. Portugal).

## 13.2. Construction, installation or assembly projects

For construction, installation or assembly projects, most tax treaties will specify that the project must have a duration of at least 12 months (potentially 6 months) to constitute a permanent establishment.

Based on our experience, there are several grey areas related to the length of construction or installation projects, often called the “twelve-month test”, such as:

1. The start date of the construction or installation project
2. Temporary interruptions
3. The termination date of the construction or installation project
4. Splitting up contracts/scope of work
5. “Coherent whole commercially and geographically”
6. Installation works vs. service works
7. Combined deliveries

## 13.3. The start date

A question we often encounter is whether preparatory activity, such as sales meetings, business meetings, on-site inspections etc. should be included when doing the “twelve-month test”. The OECD Commentary gives us a few starting points:

“A site exists from the date on which the contractor begins his work, including any preparatory work, in the country where the construction is to be established, e.g. if he installs a planning office for the construction”.

From our point of view, it is rather clear that sales meetings and short business meetings are not enough to start the clock. The same should be the case when the foreign company is handling formalities, such as attending an ID-control at the tax office. However, when the Norwegian activity involves project management, the situation becomes less clear.

However, the length of the inspection (should not exceed a couple of days), and the time-period between such preparatory activities and the start of the physical construction work, are relevant factors. If the inspection is carried out close to the start-up date, it could indicate that the days of inspection should be included in the twelve-month test.

The formal contract period is also relevant. If preparatory activities are carried out within the formal contract period, it could indicate that the clock should start ticking before start-up of the physical construction work.

We recommend our foreign clients to be observant to this issue. Ideally, the foreign company should be able to document or substantiate the nature of the preparatory activity in Norway.

This will provide us with a stronger position if we need to engage in discussions with the Norwegian tax authorities.

## 13.4. Temporary interruptions

Unexpected incidents are quite common in construction projects. In Norway these are often caused by bad weather conditions. The OECD Commentary points out the following:

**“Seasonal or other temporary interruptions should be included in determining the life of a site. Seasonal interruptions include interruptions due to bad weather.”**

### Example

Let us illustrate with a practical example. A foreign company participates in a construction project, planned for 8 months, in Northern Norway. The work starts in May 2024. Due to unexpected harsh weather conditions, the company is “forced” to leave the place of work in September 2024. The company returns the following summer season, finalizing the project between May and July 2025. The company’s total physical presence in Norway is just eight months. However, if we include the interruption period between September 2024 and May 2025, the total project exceeds 12 months, therefore constituting a permanent establishment in Norway.

It is fair to say that these cases are “uphill battles”. However, if the interruption period is substantial, it would be possible to argue that the foreign company has “permanently abandoned” the place of work during the interruption period.

In some cases, a foreign company is just a small piece in a larger puzzle, being dependent on the progress of a main client. Let us say the foreign company will handle a rather short-lived operation at the start of a project, and another short-lived operation towards the end of a project.

If unexpected incidents occur within the main client’s area of responsibility, it seems unfair that the interruption period, where the foreign company is back in their homeland, should be included in the twelve-month test. In such cases, we would argue that the foreign company has indeed “permanently abandoned” the place of work after finalizing their first operation.

Again, we recommend our foreign clients to pay attention to this issue, especially when planning projects in areas of Norway subject to harsh weather conditions.

## 13.5. The termination date

As a main rule, the site “continues to exist until the work is completed or permanently abandoned” (quote from the OECD Commentary). This will also include time used to clean up the building site. Some time ago, we worked on a case where the foreign company used a few days, miles away from the building site, to pack up their gear and finalize paperwork before leaving Norway.

From our point of view, these days should not be counted when doing the twelve-month test. Also, in some cases, our foreign clients will spend time testing their installation. In these cases, a relevant factor is whether the Norwegian client has taken over the machinery/equipment, for instance through a Final Acceptance Test/Taking over Certificate or not. If the testing takes place before takeover, the testing should probably be included in the twelve-month test.

In short: being aware of the 12-month rule is essential and makes it possible to plan. We highly recommend that you consult with an advisor.

As mentioned above, a hired labor contract should not lead to Norwegian taxability for the hire-out company.

## 13.6. Splitting up contracts/scope of work

Sometimes, companies within the same group, can choose to split up a larger project into several smaller components. In some cases, this is natural from a commercial point of view, for instance where the scope of work for Company A is completely different from the scope of work for Company B. By splitting contracts, Company A and Company B can both stay below the 12-month threshold. In certain situations, the Norwegian Tax Administration will argue that the two contracts should be regarded as a whole and simply classify the contracts as one big assignment lasting for more than 12 months. Again, this is a topic where there are no clear-cut answers and where tax advisors should be involved as early as possible.

## 13.7. Coherent whole commercially and geographically

It is not always easy to know when two assignments in Norway should be connected. A practical example is a foreign company involved in the construction of Factory 1 at an industrial park, where eventually there will be five identical factories. Let's say the foreign company leaves Norway after 10 months upon finishing Factory 1.6 months later, the foreign company is called back to the same industrial park to participate in the construction of Factory 2. Will a new "12-month clock" start to tick, or will this be regarded as a continuance of the first project?

Again, each separate case should be subject to an individual assessment. In a case like this, the contractual documents will be the natural starting point. If there is a framework agreement in place, securing the foreign company the construction of Factory 2, 3, 4 and 5, the whole project should probably be regarded as a "coherent whole" commercially and geographically, cf. the OECD Commentary.

## 13.8. Installation works vs. service works

As already explained, the distinction between installation works on one hand and service works on the other hand is interesting in terms of permanent establishment assessments. We often see that major project, typically involving complex machinery, will start off with an installation and construction phase, before moving over to a commissioning/testing phase. Thereafter, the foreign client will often assist the foreign client in an operational phase and sooner visit the site or factory when there is need for service works/maintenance works or repair works.

As mentioned above, an important question in the RF-1199 form is whether "construction or assembly work" is to be performed. Answering yes will, in most scenarios, start a "twelve month-clock", cf. the twelve-month test for construction, installation and assembly works. However, at some point, the project will move over to a phase where it is no longer installation works taking place, but rather service, maintenance or repair works. From our point of view, it is rather clear that a new RF-1199 form is needed when the project changes status – this time with no as the answer to the question about "construction or assembly works". The new RF-1199 form will start a "six month-clock".

In many cases, the distinction between these two phases is defined through a Taking over Certificate/Site Acceptance Test or similar.

In certain situations, we also see that a foreign company becomes taxable to Norway for profits related to the installation phase (as the project exceeds 12 months) but non-taxable for profits related to the service and maintenance phase (as the footprint in Norway is low, and activity takes place less than 6 months). As a result, the employees participating in the installation works has personal tax liability, while employees participating in service works is non-taxable for their Norwegian salary. Sometimes, the same employee works on both phases – meaning the employee becomes taxable on parts of the Norwegian salary and non-taxable on other parts of the salary. This example clearly shows the importance of defining the project phases into the correct categories.

## 13.9. Combined deliveries.

It is common that a foreign company starts off their Norwegian adventure by selling equipment/components/materials to a Norwegian client. This is often categorized as a classical export sale by the parties. Later, the foreign company sends employees to the project in Norway, installing the very same equipment/component/materials that were sold to Norway some time ago. The manpower service will often be regulated in a hired labor agreement.

In such a scenario, our starting point is that we should review whether it is more correct to classify these two transactions (A – the sales of equipment/components/materials and B – the hired labor service) as a “combined delivery” – which is de-facto a “genuine subcontracting arrangement” – and an arrangement that triggers the twelve-month test/permanent establishment assessment. In this example, the answer is probably yes, but the contractual work should be thoroughly scrutinized. If an export sale and hired labor arrangement is “re-classified” as a genuine subcontracting arrangement, the re-classification will also lead to a VAT-registration requirement for the foreign company.

In other cases, we have seen foreign companies hiring out special machinery, for instance certain vehicles, cf. a hire-out agreement, where the foreign company later hires out skilled workers to operate the very same vehicles. Again, these to hire-out contracts are likely to be regarded as a combined delivery and a de-facto genuine subcontracting arrangement. If so, the foreign company is not delivering a remote service to Norway but instead performing a service in Norway – which leads to a VAT-registration requirement and a permanent establishment assessment whether “construction or assembly work” is to be performed,





## 14. Norwegian taxability – for the employees

According to the Norwegian Tax Act, the foreign employees are taxable to Norway for income from the Norwegian activity. Presumably, the income from the Norwegian activity will also be taxable in the foreign worker's country of residence. To avoid double taxation, we must again refer to the tax treaties to find out which country has the upper hand.

Whether the employees will be taxable to Norway, cf. the Tax Treaty, is more complicated, but we can start with the obvious.

If the employees are hire-out employees, the Norwegian tax authorities will probably claim that the workers are taxable to Norway. Most tax treaties will include an article giving Norway the taxation rights for hire-in workers. Even in tax treaties without such an article, Norway will most likely interpret the same understanding into the tax treaty.

In other words, there's probably no point in applying for an exemption from advance tax deduction in a typical hired labor situation.

This also shows the importance of making the correct distinction between Hired labor and genuine subcontracts with "product/result responsibility", cf. the RF-1199/RF-1198 form. Understanding the nature of the contract, and the tax consequences of the contract, is essential.

For typical construction work contracts, the taxability of the company will also be highly relevant for the taxability of the employees. If the company's Norwegian activity constitutes a permanent establishment, the main rule is that employees will be taxable to Norway for the income related to the permanent establishment.

If the construction work of the foreign company does not constitute a permanent establishment in Norway, the workers will – in most tax treaties – avoid Norwegian taxability – unless they have stayed in Norway more than 183 days within a 12-month period.

Again, each specific tax treaty must be studied closely as there are many pitfalls. A practical example shows the complexity of the matter:

### Eksempel

A Danish company has a construction project in Norway with a duration of 5 months. According to the Nordic Tax Treaty, Article 5, the Danish company will not have a permanent establishment in Norway. Accordingly, the Danish employees will avoid paying personal income tax to Norway. However, the Danish company also has an employee who lives in Portugal. According to the Norway vs. Portugal tax treaty, Article 15, a Portuguese tax resident will be taxable to Norway if his employer is not a Portuguese company.

In some cases, a foreign company will hire workers from another foreign enterprise. As a starting point, the taxability of such foreign hire- in workers should mirror the taxability of the “permanent” employees of the foreign company. Again, this is a grey area.

## 15. PAYE (Pay as You Earn) for foreign workers

From 2019, a new and simplified tax scheme was made available for foreign workers in Norway. The scheme is called PAYE (Pay as You Earn). Most foreign workers will fall under this scheme the first year they work in Norway.

In short, income from employment is taxed at a flat rate of 25 percent. The rate includes employee’s social security contributions at 7,8 percent. Filing a valid A1 form with the Norwegian authorities, exempting the employees from the Norwegian social security scheme, means that the flat tax rate is reduced to 17,2 percent (25 minus 7,8).

As a baseline, the employer will deduct the tax directly from the salary of the worker. The deducted tax will be the final payable tax. The 25 (or 17,2) percent deduction is made from the gross earnings, and it is not possible to claim any deductions under this scheme. Please note that there is no obligation to file a tax return for a worker who is part of the PAYE scheme. The tax deducted by the employer is the final tax settlement.

The PAYE scheme is meant for foreign employees who work in Norway for short periods of time, and who are not tax residents in Norway (less than 183 days in Norway within a 12-month period). The scheme also applies to most foreign workers the year in which they become tax residents in Norway. Persons living abroad and receiving director’s fee or similar from a Norwegian company also fall under the PAYE scheme.

It is not possible to join the PAYE scheme if the annual income exceeds NOK 670 000 for the income year 2024).

**Furthermore, you cannot join the PAYE scheme if you have taxable income from:**

- The Norwegian continental shelf
- Norwegian (NOR/NIS) ships abroad
- Real property or moveable property in Norway
- The Norwegian State
- Business in Norway

As explained above, all foreigners working in Norway must have a tax deduction card. If a worker meets the PAYE criteria, the worker will join the scheme automatically when he or she applies for a tax deduction card. It is possible to opt out of the scheme when filing the tax deduction card application form, but our recommendation is that the worker starts off as part of the PAYE scheme. If a worker chooses to leave the scheme, it's not possible to re-enter.

Please note the following: Although 25 percent – or 17,2 percent which is the practical main rule, is a low tax rate by Norwegian standards, is not obvious that the PAYE tax rate is the best tax rate for a foreign worker. In simple terms, benefits become taxable under the PAYE scheme, for instance travels paid by the employer. In some cases, because of deductions, a worker can save tax by being taxed at ordinary rates. An advisor should continuously monitor whether a worker should stay with the PAYE scheme or choose ordinary taxation.

A worker who does not want to be taxed under the PAYE scheme can opt out of the scheme, ideally at the end of the tax year, in practice by changing the tax card.

## 16. Norwegian tax return – for the foreign company

The starting point is that all foreign companies with business activities in Norway must file a Norwegian corporate tax return. The deadline for submitting the company tax return is 31 May of the following year.

For foreign companies with a permanent establishment in Norway, cf. above, the starting point is that Norway has taxation rights (tax rate 22 percent per 2024) to business profits “attributable” to the permanent establishment. A natural starting point is to “simulate” that the Norwegian permanent establishment is a separate legal entity. However, the allocation of income/costs is never black or white, and there are many questions to consider, such as:

- It is often fair to say that the Norwegian permanent establishment benefits from project management/ leadership/administration/HR-services taking place within the “main company”. Do we include overhead costs in the Norwegian cost base? The starting point is probably yes in many cases.

- In some cases, a foreign company are developing and producing complex components in their home country. Thereafter, the foreign company brings the components to Norway for installation works. Should Norway be able to tax profits related to the work that took place outside of Norway? The starting point is probably no.
- A complex installation project in Norway will benefit from support from the HQ in the home country, where technical consultants provide guidance to installation workers in Norway. Again, the question is whether costs related to such remote support can be deducted in the Norwegian corporate tax return. This is not a straightforward issue.

In any case, a tax advisor should always be consulted when preparing a corporate tax return to the Norwegian tax authorities.

From 1 January 2022, it was made possible to apply for an exemption from the tax return filing obligation. The exemption will only be given to foreign companies that can substantiate that their Norwegian activities will not constitute a permanent establishment in Norway. A “grey area application” will probably not be approved. In these cases, the foreign company must file the tax return, but should tick a specific box in the tax return, claiming that the business profits cannot be taxed in Norway. Our recommendation is to attach a brief explanation with the tax return.

Failing to file a Norwegian corporate tax return could lead to compulsory fines. Eventually, the tax authorities could prepare a tax assessment, estimating the Norwegian taxable income. Furthermore, the tax authorities can impose penalty taxes. The Norwegian corporate tax return must be filed electronically through the electronic systems of the Tax Administration.

## 17. Norwegian tax return – for employees

Regardless of the taxability of the foreign employee, a Norwegian tax return must be filed for all workers who are not part of the PAYE scheme. The deadline for the tax return is 30 April the following year. The employee will receive a pre-filled tax return, showing the salary income reported through the A-report scheme.

Again, the foreign employee can define the Norwegian taxability.

If the relevant tax treaty suggests that Norway does not have the taxation right, meaning that the employer does not have a permanent establishment in Norway, and the worker’s Norwegian presence has not exceeded 183 days within a 12-month period (or 270 days within a 36-month period), the employee can “cross out” the Norwegian income and attach a brief explanation.

Please note that the personal tax returns follow a so-called “silent acceptance principle”, which means that the tax return is considered as filed also where the employee does nothing. If so, the tax assessment will be identical to the pre-filled tax return.

## 18. Norwegian tax assessment

After the tax return has been filed, both the corporate tax return and the employee's tax return, the Norwegian Tax Administration will carry out a review, which leads to a tax assessment. If the Tax Administration conclude that there's no Norwegian taxability, there's no need for further action.

However, if the foreign company or the foreign employee is taxable to Norway, the Norwegian tax assessment will document the Norwegian tax burden, which can be used to for instance obtain a tax credit in the company's/ employee's country of residence.

## 19. Accounting and auditing

In general, all foreign companies doing business in Norway must keep books of accounts based on the Norwegian general accepted accounting principles ("NGAAP"). The Register of Company Accounts will demand annual accounts for all foreign companies that are registered in the Register of Business Enterprises ("Foretaksregisteret"). Foreign companies that are only registered in the Central Coordinating Register for Legal Entities ("Enhetsregisteret") will, as a baseline, not require annual accounts.

Failing to file the annual accounts could lead to penalty charges, in worst-case NOK 66 404 based on today's rates.

If the relevant tax treaty gives Norway the taxation right to the business profits of the foreign company, primarily when the company has a permanent establishment in Norway, the company must have a Norwegian auditor if the Norwegian turnover exceeds NOK 7 000 000, if the balance sheet shows assets of more than NOK 27 000 000, or average number of employees exceeds 10 full-time equivalents.

## 20. Labor law issues

As an advisor, one of our goals is to ensure that our clients avoid any kind of difficulties with the Norwegian authorities. Employment rights are important in Norway and the Labor Inspection Authorities will often carry out controls, for instance at construction sites. Also, Norwegian contractors can be expected to carry out controls to ensure that their foreign subcontractors are compliant with the Norwegian Working Environment Act.

It is accurate to say that the Norwegian Working Environment Act provides employees with stronger rights compared to the laws in many other similar countries. As an example, workers have a strong protection against unjust termination.

Also, targeting so-called "Social Dumping" is a focus area with Norwegian authorities. Social Dumping is characterized by foreign workers working long hours, living in poor conditions, and receiving a considerably lower salary than Norwegian workers in similar industries.



Norwegian authorities can impose severe penalty charges on companies breaking the rules. The responsible individuals could face criminal charges.

However, it is not that difficult to avoid such complications. The existing employment contract of the workers is a good starting point. A practical approach is to tailor the existing employment contract, making it compliant with the Norwegian regulations. Often, it is sufficient to add a short addendum to the existing employment contract.

Also, when entering the planning phase of a project, scrutinizing the contract with the client is obviously critical. In major projects in Norway, the foreign company is often required to follow certain collective agreements, such as the “OPA”, which is the collective agreement for construction and civil engineering. Collective agreements in Norway can be very detailed and for instance define certain conditions for those involved in tunnel works, night work, blasting works etc. Seeking labor law advice as early as possible is strongly recommended, ideally during the project budgeting phase or when preparing open book cost estimates.

In our experience, working hours and salary levels are causing the most difficulties. In Norway, the Working Environment Act limits how much an employee can work per 24-hours and per week. The limits for normal working hours are: 9 hours per 24 hours and 40 hours per 7 days.

Naturally, foreign companies coming to Norway with their employees, for instance to build infrastructure such as a bridge or a road, would be interested in working longer hours. In such cases, there are three alternatives:

## Alternative 1: To enter into an average calculation agreement with each employee

The purpose of such an agreement is to allow the workers to work longer hours while in Norway, but thereafter have time off when they return home.

For instance, it is possible to enter into an agreement with the workers for 6 weeks of work and 2 weeks off. If so, the following working hours arrangement will comply with the legal requirements:

### **Week 1-6:**

Monday – Friday: 9 hours Saturday: 5 hours

(In total: 50 hours a week)

### **Week 7-8:**

No work

With this arrangement, the employees will “max out” the weekly limits for ordinary working hours and still stay within the legal limits for ordinary working hours.

## Alternative 2: Collective wage agreement through a Union

The foreign company can enter into an agreement with a local union. In such cases, it is possible to negotiate working hours with the Union. As an example, it should then be possible to work 15 days in Norway, 12 hours per day (including Sundays), before returning home to have a free period of 20 days.

## Alternative 3: Application to the Labor Inspection Authorities

Request if they can accept average calculation schemes, based on a formal application. The authorities may allow schemes that open for working more hours than what an agreement with the Unions would allow.

As an example, 3 weeks of work 60 hours per week and 1 week at home could potentially be acceptable. In the application, the foreign company would need to document that the scheme has been discussed with the employees. Also, the application should describe the nature of the work in some detail – especially how physical and how risky the work is.

When it comes to salary levels in Norway, there are minimum levels for certain sectors. As an example, a skilled worker within the construction sector should, at the time of writing, receive at least NOK 238,30 per hour. As a starting point, an overtime supplement equal to 40 percent of the hourly rate shall be paid.

Finally, it is important that foreign companies have occupational injury insurance for all workers with Norwegian activity. The clear starting point is that such insurance should be obtained in the country where the workers have their social security membership.

Also note that a foreign company which main business is to hire out their own employees should probably be considered as a staffing company and register in the so-called Staffing Register. Additionally, there are restrictions on the use of foreign staffing companies, cf. current legislation. Tailored advice is critical.

## 21. HSE-matters

Norwegian companies tend to emphasize strongly on health, safety and environment (HSE) when engaging a foreign company. In most contracts of a certain significance, the foreign company will be asked to present an HSE-plan and/or a so-called “Safe Job Analysis”.

As already mentioned, many foreign companies will register in Norway with an advisor as the contact person/business manager. Some companies will register a General Manager for the NUF, only being responsible for the Norwegian activity of the foreign company.

At the same time, the main company in the foreign country will have their Board of Directors and a General Manager.

From a HSE perspective, the Board of Directors and the General Manager in the main company can potentially be held responsible for accidents, failures and incidents at construction sites in Norway. In other words, the employer is responsible for HSE measures, cf. Section 3-1 in the Working Environment Act. The term “employer” refers to “the person who manages the business in the employer’s place”. In most cases, this will be the company’s chief administrative officer, which is the “general manager” from a Norwegian point of view.

In practice, this means that the General Manager of the main company should ensure that HSE measures/HSE plans/HSE routines are bullet-proof for workers travelling to Norway to perform work. Potentially, the General Manager can work out a clear line of delegation, ensuring that the General Manager of the NUF has the necessary competence and sufficient resources to handle the HSE responsibilities here in Norway.

Please note that foreign companies involved in certain sectors, such as the construction sector, should as a baseline enter into an agreement with an occupational health service provider.

## 22. Electro professional matters

The Norwegian activity of a foreign company often includes the installation of equipment, sometimes with certain electrical components.

Companies that execute work related to electrical installations and repair of electrical equipment is obligated to register at the so-called “Elvirksomhetsregisteret”, the Norwegian register of enterprises that design, install and maintain electrical installations and electrical equipment. The register is open for the public and contains a search engine where anyone can check which companies are registered or not.

The registration itself is simple. However, the main issue is that the subject to registration must list a professionally responsible person (or “Faglig ansvarlig” in Norwegian).

As a starting point, the professionally responsible person should be an employee of the subject to registration. It does not necessarily have to be a full-time employee, but there should be a formal employment relationship between the parties.

To be authorized as a professionally responsible person, a certain application procedure towards DSB (the Norwegian Directorate for Civil Protection) must be followed.

Our experience is that professional qualifications from the Nordics and Western Europe will be accepted by DSB. However, the processing time can be an issue. Worst case is approximately 4-6 months. Typically, it is not possible to do electro work until the application is approved.

For many foreign companies, it is unclear whether they perform work “related to electrical installations and repair of electrical equipment. The initial guidelines are as follows:

The mere installation of machines/equipment will probably fall outside the scope of the electro supervisory authorities. Such machines/equipment will probably be regarded as “machines” cf. the so-called Machinery Directive, until they are connected to the electrical supply system.

Testing and commissioning are probably more of a “grey area”. In this phase, the machines/equipment is connected to the electrical supply system. DSB has argued that this kind of work would (most likely) be considered as work “related to electrical installations”.

However, if the work is being supervised and controlled by a professionally responsible person from a different company, the foreign company will most likely not have to register. In other words, we believe it is reasonable that any company working on the machine/equipment while it is connected to the electrical supply system should (most likely) register, unless there’s a professionally responsible person from a different company supervising.

Service, maintenance and repairs are highly relevant for many foreign companies. According to DSB, a professionally responsible person from a different company can disconnect the power and the foreign company can thereafter handle repairs. It is basically the company disconnecting and connecting the power that needs to register.

A different question is whether the foreign company needs to obtain electro professional authorizations for the technicians travelling to Norway. This is a separate issue, not related to the issue with Elvirksomhetsregisteret. Again, general guidelines are the authorizations are not required if there is a professionally responsible person from a different company supervising. This is certainly not a clear-cut issue.

Our primary reason for delving into the details of this specific subject is again to show the importance of planning ahead when doing business in Norway. Also, knowing about these electro professional matters can prove to be useful when negotiating contracts with the Norwegian client, for instance ensuring that the Norwegian company must provide a professionally responsible person to do the supervision.

## 23. Quality certifications

During the last couple of years, we have experienced that Norwegian companies, especially big public companies, have started demanding that foreign companies obtain certain quality certifications before winning contracts in Norway. Examples include “Central Approval”/ (Sentral godkjenning) or StartBANK certification. In short, the Central Approval is a quality scheme operated by the National Office of Building Technology and Administration. The document requirements primarily focus on:

- Organization map
- HSE quality assurance documentation
- Documentation regarding the formal expertise of employees
- Certain tax documentation

StartBANK is a network launched in 2005 and is a collaboration between a private company and The Norwegian Construction Industry Association. The documentation requirements focus on finance, tax matters, HSE and environmental issues.

These quality certifications can have a commercial effect and increase visibility in the Norwegian market, adding a certain stamp of quality to the business.

## 24. The Transparency Act

On 1 July 2022, the Norwegian Transparency Act entered into force. To understand what this is about, Section 1 of the Transparency Act is a suitable place to start:

«The Act shall promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services and ensure the general public access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions»

**In short, the Transparency Act requires larger enterprises to:**

- Carry out a due diligence assessment, meaning that they must look at both their own business, their supply chain and their business partners to find out where the biggest risks are.
- Publish an account of the due diligence assessments. In practice this means that the large enterprise must work out a due diligence report. The due diligence report must be published on the company's webpage and information regarding where it can be accessed must be part of the company's annual report. The account may be published in several places. There is currently no official template to use, hence each company has some artistic freedom when making the reports.
- Provide information upon request from the Norwegian Consumer Authority. This administrative body has been given the responsibility to monitor compliance with the provisions in the

Transparency Act. Please note that the potential sanctions can be quite severe.

The Norwegian Consumer Authority has worked out a rather informative [webpage about the Transparency Act](#):

As mentioned, the Transparency Act will primarily be relevant for larger enterprises. Section 3 of the Transparency Act points out that the company "on the date of financial statements [must] exceed the threshold for two of the following three conditions:

1. sales revenues: NOK 70 million
2. balance sheet total: NOK 35 million
3. average number of employees in the financial year: 50 full-time equivalents."

The Transparency Act may also apply to a Norwegian-registered foreign company (NUF) if its Norwegian operations exceed the specified thresholds. For example, many foreign companies operating in Norway through a NUF would likely exceed these thresholds if the main company is considered. However, if we focus solely on the Norwegian business, it often falls below the thresholds.

Nevertheless, many foreign companies will still have to deal with the Transparency Act, as the due diligence assessment must comprise the entire supply chain of large companies in Norway.





## 25. Doing business in Norway through a subsidiary (AS)

Understandably, many foreign companies, particularly those with a long-term outlook on the Norwegian market, will opt to establish a subsidiary in Norway. In Norway, a Limited Liability Company is referred to as “aksjeselskap” or “AS”. The AS will be subject to a corporate tax rate of 22 percent and will also need to comply with the Norwegian Companies Act.

**To incorporate the AS is straightforward but it can be lengthy. In short, the process is as follows:**

- The minimum share capital is NOK 30 000. The share capital can be paid to a share capital account in a Norwegian bank. However, obtaining a bank account in a Norwegian bank can be quite exhausting and time-consuming due to Know Your Customer and money laundering regulations. To save time, the share capital amount can be paid to the client's account of an advisor, for instance a lawyer, who can thereafter issue a confirmation letter needed for the incorporation.
- The foreign company must work out certain incorporation documents, including Articles of Association.
- Only one board member is required. Please note that the AS must have at least one board member residing in Norway or a different EU/EEA country (which includes the UK due to certain agreements). This means, for example, that a Norwegian passport holder, living in Japan, cannot be the sole board member of a Norwegian AS. However, a Japanese passport holder, living in France, can be the sole board member.
- The AS can choose to have a General Manager. Also, the General Manager must reside in Norway or a different EU/EEA country.
- If the board member(s) or General Manager does not have a Norwegian ID-number, certain application forms must be attached to the incorporation documents, including authorized passport copies (for instance Notary Public stamped passports).
- If the board member(s)/General Manager already has a Norwegian ID-number, the foreign company can use the Altinn electronic services to incorporate the AS.
- Alternatively, a certain paper form called BR-1010 must be filled out – in original (hard copy). Using the electronic services will probably cut the processing time in half. Using paper forms can take 5-7 weeks, based on the current processing time.
- Some foreign companies don't have the time to wait, and chooses to purchase a shelf company, meaning an empty company already incorporated, typically by a law firm.

When the AS is incorporated, the company should engage an accountancy firm to handle the day-to-day accounting, the A-report scheme (if there are employees) and the tax return filing. Many law-firms offer company secretary services to these companies (typically foreign-owned companies with few employees and a small administration). Such company secretary functions can include working out board meeting protocols/minutes from general meetings, monitoring correspondence from the authorities, answering surveys from Statistics Norway, and more.

On the General Meeting, the foreign company can decide on a share dividend to the foreign parent company. The starting point is that the Norwegian AS must hold back 25 percent as withholding tax. If the parent company resides in the EU/EEA, it is possible to obtain an exemption, meaning the share dividend can be paid out without the withholding tax.

## 26. Other relevant factors

Of course, this guide could potentially include many other topics. Every case is unique and below are factors that can become relevant for your company:

- Although largely based on EU directives, Public Procurement is a complex and rather exhausting legal area in Norway. We recommend using the Norwegian specialist firms when tendering for public contracts in Norway.
- Of course, there are other organization forms than the AS in Norway. Foreign companies involved in large civil engineering /infrastructure projects will at times choose to operate through a joint venture. This will trigger a whole new set of compliance/regulations to consider.
- We always recommend that all contract documents are thoroughly reviewed by a Norwegian advisor. To exemplify, contracts in Norway, especially by public companies, can include references to certain collective agreements, requiring the foreign company to comply with certain salary levels, certain working hour restrictions etc.
- Please note that you need to obtain certain authorizations to operate certain machinery in Norway, for instance forklifts and cherry-pickers. The application forms are filed to the Labor Inspection Authorities.
- Customs matters can be complicated. To exemplify, there are special regulations regarding the temporary import of tools, equipment etc. At times, using an ATA-carnet can simplify the customs clearance in these cases.
- Simplified VAT registration called VEOC should be considered for enterprises with no physical presence in Norway, typically platforms selling goods to Norwegian consumers.
- As briefly touched, please consider that opening a bank account in a Norwegian bank can be time-consuming and complicated for a foreign company. Based on experience, using an international bank where you already have a relation in your home country can speed things up.
- Please note that all entities (including the NUF) can be asked to answer certain surveys from Statistics Norway on a regular basis.
- Norway has special rules for the handling of hazardous waste.
- Foreign companies with employees planning to stay in Norway for more than 12 months should also consider pension rights for their employees.

As always, we recommend consulting a legal advisor well in advance of starting operations in Norway.





## 27. Timeline/Plan of action

When Magnus Legal assist foreign companies, such as with large-scale infrastructure or civil engineering projects, we always start with a thorough contract review and a review of all companies/subcontractors involved in the project. Thereafter, together with our client, we work out a rather detailed timeline/Plan of action, exemplified as below. Please note every case is different, and that this is just a rough example:

### Here's an example of a typical timeplan and plan of action

A Korean company has won a contract with a Norwegian public company to build a factory in Norway. Planned start-up for works is August 2025. Materials/equipment will arrive at the site in July 2025. The project will last for 13 months. The Korean company will also be responsible for electro works. A total of 100 Korean workers will travel to the project.

#### January 2025:

- Branch registration of the Korean company. A lawyer from Magnus Legal is registered as the contact person/business manager.
- Thorough review of all contract documents.
- The Korean client is instructed to start collecting (and translating to English):
  - Formal documents for immigration purposes, such as employment contracts, CVs, university diplomas etc.
  - Electro professional documentation for the professionally responsible person (“faglig ansvarlig”) and all workers engaged in electro professional works.
  - Social Security Documents, confirming and describing the nature of the social security scheme/coverage for the Korean employees.
  - Occupational Injury Insurance certificate, clearly pointing out that also accidents in Norway are covered by the insurance.
  - Certificates to operate forklifts and cherry-pickers.

#### February 2025:

- The Korean company is correctly registered with the Norwegian Business Register. The Korean companies now have a Norwegian Business Register number and, as advisors, we have full access to Altinn and the necessary reporting portals.
- Work Permit Applications are forwarded to the Norwegian Immigration Authorities. We establish a line of communication with the advisor at the Immigration Authorities.
- We contact the Norwegian Directorate for Civil Protection, together projecting the registration of the Korean company in the so-called “Elvirksomhetsregisteret”, also filing an application for the professionally responsible person.



- We instruct our client to start preparing a list of all workers travelling to the site, including passport copies, home addresses, a high-quality photograph and preferred rotation.
- We file an application to the Labor Inspection Authorities for the preferred rotation scheme, ensuring that we boost the number of legal working hours in Norway. Also, we file an application to the Labor Inspection Authorities ensuring that certain workers are authorized to operate forklifts and cherry-pickers while working on the project.
- We establish a line of communication with the advisor at the Labor Inspection Authorities
- We file an application to the Norwegian Labor and Welfare Service, applying to be exempt from the Norwegian Social Security Scheme. We establish a line of communication with the advisor at the Norwegian Labor and Welfare Service.

#### **March 2025**

- Our labor law department make a thorough review of all HSE related documentation (HSE-plans/Safe Job Analysis).
- Our labor law department make a thorough review of the employment contract templates of the Korean company, potentially suggesting adjustments ensuring compliance with the Norwegian Working Environment Act.
- Correspondence with the client/Korean bank connection to obtain a bank guarantee for VAT representative purposes.

#### **April 2025**

- We arrange a meeting with our experts on HR/personal income tax/payroll/global mobility to set-up and structure the salary reporting schemes/A-report. Before the meeting, we have thoroughly reviewed the tax treaty between Norway and Korea.

#### **May 2025**

\* The Labor Inspection Authorities have approved our rotation scheme and the certificates to operate forklifts and cherry-pickers

- Our labor law department works out a short addendum to the existing employment contracts, which includes certain Norwegian “specialties”, cf. the Norwegian Working Environment Act. The addendum also describes the rotation scheme, recently approved by the Norwegian Labor Inspection Authorities.

#### **June 2025**

- All Korean workers have obtained their work permits from the Immigration authorities.
- The Norwegian Directorate for Civil Protection approves the application for the professionally responsible person.
- Thereafter, the Korean company is registered in the “Elvirksomhetsregisteret”.
- The bank guarantee from the Korean bank is ready. We file a pre-registration application for VAT, also registering as the VAT representative for the Korean company.

- We order ID-checks at the local tax office for all Korean workers.
- The Norwegian main client files the RF-1199 form, cf. the Assignment and employee register.

### July 2025

\* We file the RF-1198 form, reporting all Korean employees (work permits are attached).

All Korean employees obtain their D-number within a few days.

- HSE-cards are ordered the very second the D-numbers are in place.
- The Korean company is registered for VAT. Accordingly, there is no need to deposit/pay VAT when importing materials/equipment later the same month.
- We file RF-1209 tax deduction card applications for all Korean employees, ensuring a smooth ID-check at the tax office.
- The Korean workers are exempted from the Norwegian Social Security Scheme, cf. our application to the Norwegian Labor and Welfare Service.

### August 2025

\* We prepare a folder for each Korean employee for them to bring along on their travel to Norway. The folder includes their work permit and the tailor-made employment contract.

- HSE-cards are ready for all employees.
- The Korean employees arrive in Norway. Project start-up.
- ID-check at the tax office.

# Summary

This guide should not be considered as a full-scale reference book but touches important issues to follow-up when doing business in Norway.

If you plan, it should be manageable to maneuver the Norwegian compliance and reporting responsibilities without unnecessary tax burdens, penalty charges, unpleasant audits or potentially bad press. Running a tight ship when operating in Norway will be a significant commercial advantage for any foreign company and will strengthen any chance of getting more business in one of the most stable political countries in the world. Magnus Legal can assist you on every step of the way.









## Our expertise

- Establish a business in Norway
- Corporate tax
- VAT in Norway
- Corporate law
- Labor law
- Work in Norway
- Work immigration
- Individual tax return
- Expats
- Public procurement in Norway
- Contracts
- Real estate

# About us

We provide comprehensive assistance in areas including tax, VAT, and business law to meet your legal needs effectively

Magnus Legal is a business law firm that was started in 2005 under the name Visma Advokater. Since then, we have worked closely with Norway's leading accounting and advisory environments. We conduct legal practice with a focus on quality within tax, value-added tax, and related legal areas.

Our employees have versatile backgrounds from the private and public sectors. With offices in Oslo, Bergen, Trondheim, and Stavanger, we offer our expertise to companies throughout the country.

## Our employees

The employees at Magnus Legal have varied backgrounds from both the private and public sectors, and we have specialists in areas such as tax, value-added tax, corporate law, M&A, contract law, and real estate. As a customer with us, you should feel confident that you are being taken care of, and that we can assist you and your company with a variety of business legal issues. For a full overview of our **employees, see here.**



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