



The Norwegian  
Tax Administration

# Tax system in Norway

Move to Norway – What (we think) you need to know

# Agenda

Taxes in Norway

Income / Expenses in 2023 – Governments budget

Paying taxes in Norway

New in Norway – what now?

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# Taxes in Norway

- Taxes on income
- Taxes on wealth
- Taxes on consumption (VAT)

There are several other taxes and fees, but these are the most common ones.

# Taxes on income and wealth

## Level in 2023:

- 22 % tax on net income (income after all deductions, more later).
- 7,9 % tax on gross income (salary).
- Bracket tax on gross income (0-17,5 %, depending on income).

**Wealth tax:** 1 % of wealth over NOK 1 700 000 (additional 0,4 % for wealth over NOK 20 mill).

**Average tax on average income:** approx. 30 %.



# Tax on consumption – VAT

VAT is added to almost all goods and services. The prices in shops in Norway are always included VAT.

## Rates

25 % VAT is the «normal VAT-rate» on all sales.

## Reduced rate:

15 % on food

12 % on transport, hotels

0 % on books, newspapers, used cars



# Government income/expenses 2023

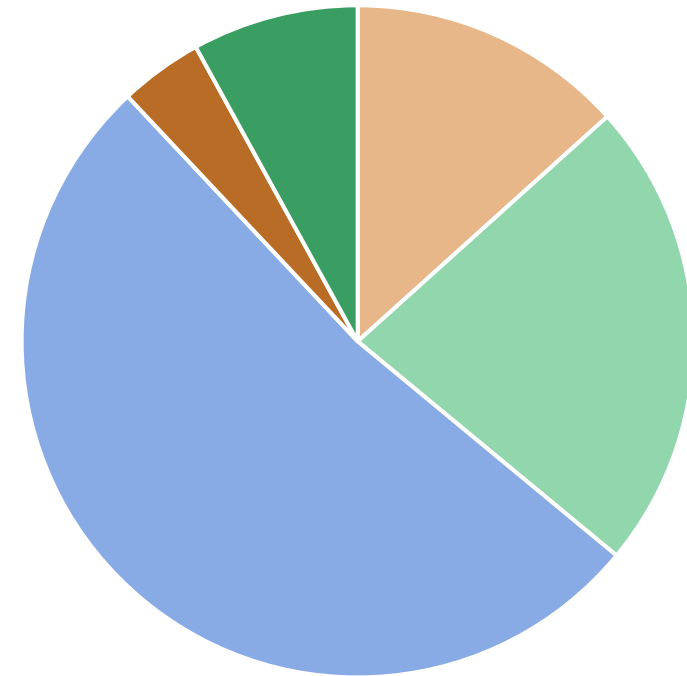
Approx. 70 % of the Governments income comes from taxes and fees.

- **Income 2023:** 2 875 billions  
(1 413 billions from oil and gas).
- **Expenses 2023:** 1 748 billions.

# How do we use the money?

The tax will be used to pay for e.g.

school / university	10 %
health care	17 %
social security	39 %
culture and religion	3 %
police and army	6 %



■ school / university    ■ health care  
■ social security      ■ culture and religion  
■ police and army

# Paying taxes in Norway

**Everyone who works in Norway have to pay taxes of their income.**

- If you have an employer, you need a tax deduction card and the employer will deduct the tax each time he/she pays you.
- If you are self-employed, you must pay tax on your own.
  - Advanced tax you pay 4 times a year.

You don't pay taxes if you earn less than NOK 70 000 in 2023 (living in Norway more than 6 months in 2023).





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# New in Norway – What now?

# EU Citizen – Non EU Citizen

If you are EU citizen, you don't need a work permit in Norway. You can stay here and work as much as you want to as long as you like.

Non EU citizens must have work- and residence permit in Norway.





# Stay in Norway more than 6 months

- You need to be registered in the National Registry and will get an ordinary personal number.
- You or your employer need to apply for a tax card by filling in form RF-1209 and send this to Skatteetaten.

In addition to this you need to make an appointment at Skatteetaten, **where you bring:**

- Passport/National ID-card
- Work contract



# Norwegian ID-number

The Norwegian ID-number is your identification in Norway.

**Example:** A person born 29 August 1990

Staying less than 6 months: **69**0890 12345

Staying more than 6 months: **29**0890 12345

# Electronic ID

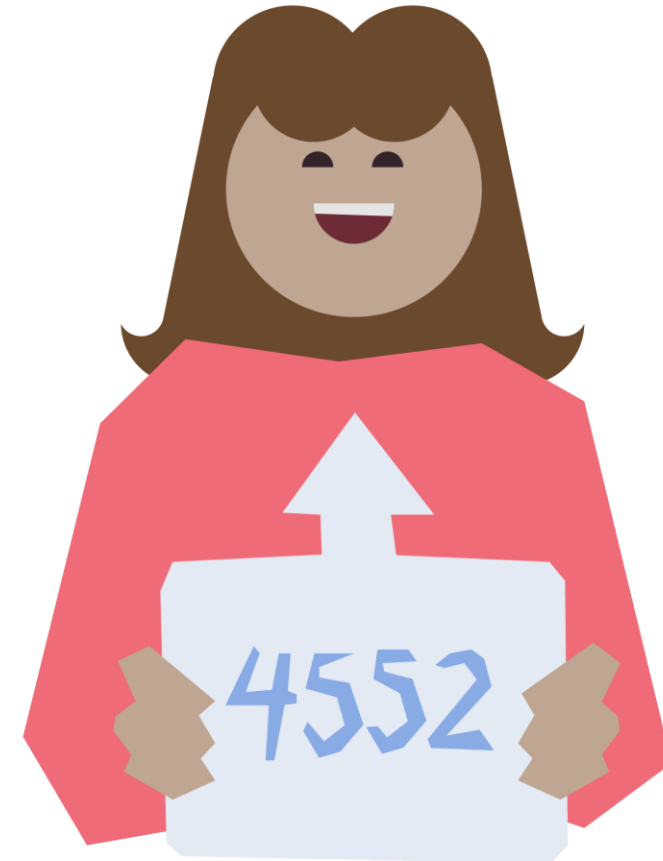
The identification number will be the basis for your electronic ID.

You need an electronic ID for communication with the «official Norway».

## How to get it:

Through your bank if you have a Norwegian bank account

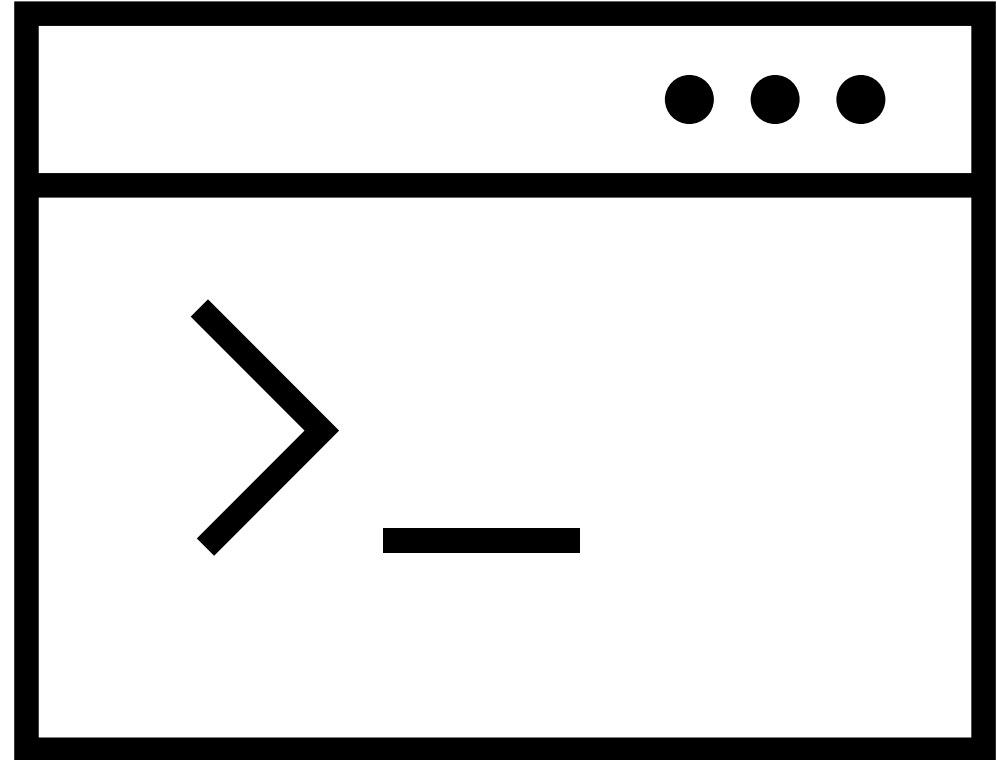
Ordering Min ID: [Bestill aktiveringsbrev for MinID-bruker](#)



# Tax card

Two ways of paying taxes as a foreigner in Norway

- PAYE (pay as you earn)
- «Normal tax»



# PAYE (pay as you earn)

- The tax is a fixed rate of 25 % which will be deducted from your salary.
- No tax return or tax settlement.
- This will be the «main road» when you come to Norway and will be chosen if you don't ask for anything else.
- Only if you earn less than NOK 642 950 (2023).
- You can opt in/out of this scheme later.





# «Normal» tax card

You need to tell Skatteetaten how much you think you will earn in a year.

Also give information about other incomes/deductions (pension, interest, travel expenses to and from work, kindergarten expenses etc).

Then you will receive a tax card with either a fixed percentage or a table based tax deduction card

You will get a tax return and at tax assessment – the year after.



# Useful information when working

- Contract/payslip
- «black work»
- Small jobs



# Work contract/payslip

Everybody shall have a work contract when working.

Each time you get paid, you will get a payslip.

It's very important to **keep** this payslip. Don't delete it! (Keep minimum one year).

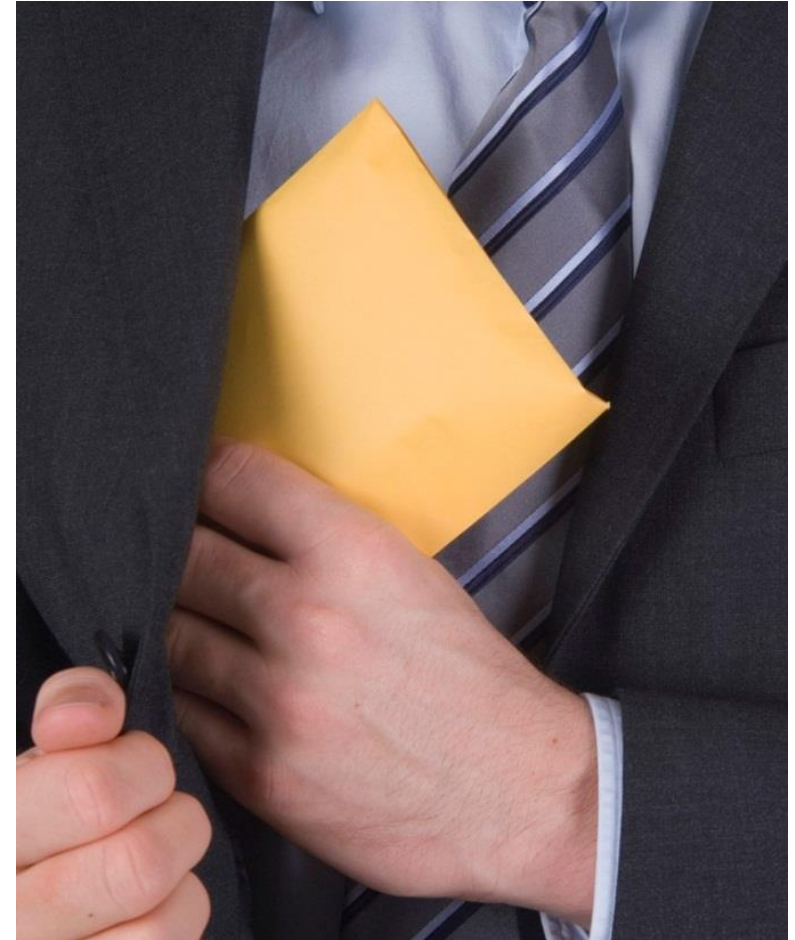
The payslip shows how much tax your employer has deducted from your salary and how much you have earned.



# «Black work»

## Signs

- No work-contract
- Cash payment
- Employer don't ask for tax card
- Low salary
- Poor working conditions
- No salary for «training period»



# «Odd jobs»

**You may earn some money without paying taxes**

- NOK 1 000 from an employer (not where you get your main salary).
- NOK 6 000 from a private home (e.g., cleaning, baby-sitting).
- NOK 10 000 from an organization (e.g., Red Cross, sport teams)



# Tax return/tax assessment

- The tax return for 2023 will be available on your page on skatteetaten.no in the middle of March 2024.
- Will contain all information we have about you, (salary, pension, bank accounts, interest, what you own etc).
- You need to check it, and if there are some mistakes, you need to correct it, and send it in.
- After a while you will receive the tax settlement, which is the final calculation.



# Deductions

**The most common deductions are:**

- interest on loans
- union fees
- travelling expenses to and from work
- kindergarten expenses

In most cases these are included in the tax return, if not, you must include them.

**Remember:**

Income/wealth from another country



# Timeline

Tax deduction card



Payslip



Annual statement (salary)



Tax return



Checking and *sending back (if required)*



Tax assessment



# Leaving Norway – what then?

## Stayed in Norway less than 6 months

- You can settle the taxes before you leave, by sending in a tax return.

## Stayed in Norway more than 6 months

- «normal» way (the year after).

## Remember to notify:

The National Register that you are moving out of Norway!



# More information

skatteetaten.no

[Contact us - The Norwegian Tax Administration \(skatteetaten.no\)](https://www.skatteetaten.no)

Chat – skatteetaten.no

Phone – 800 80 000 – press 9 for English

Facebook – Skatten min



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**Wishing you a good time  
here in Norway 😊**