



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

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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

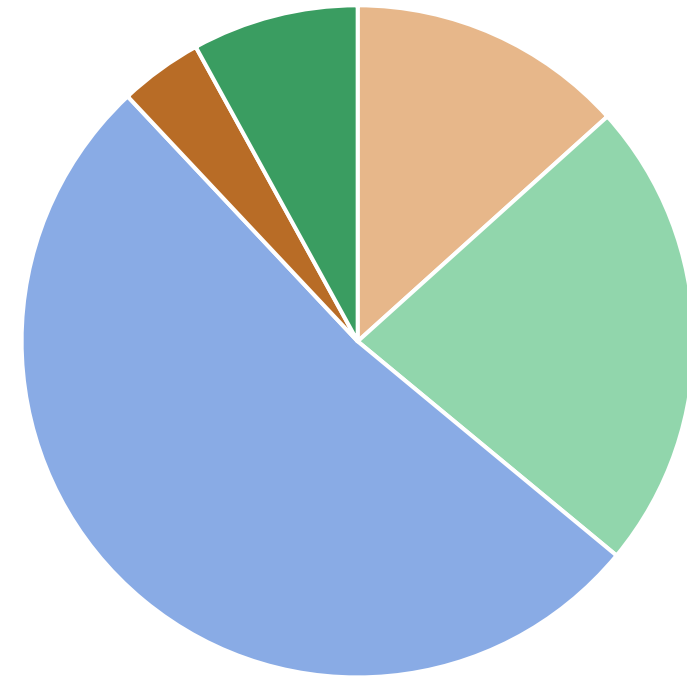
Approx. 70 % of the Governments income comes from taxes and fees.

- **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

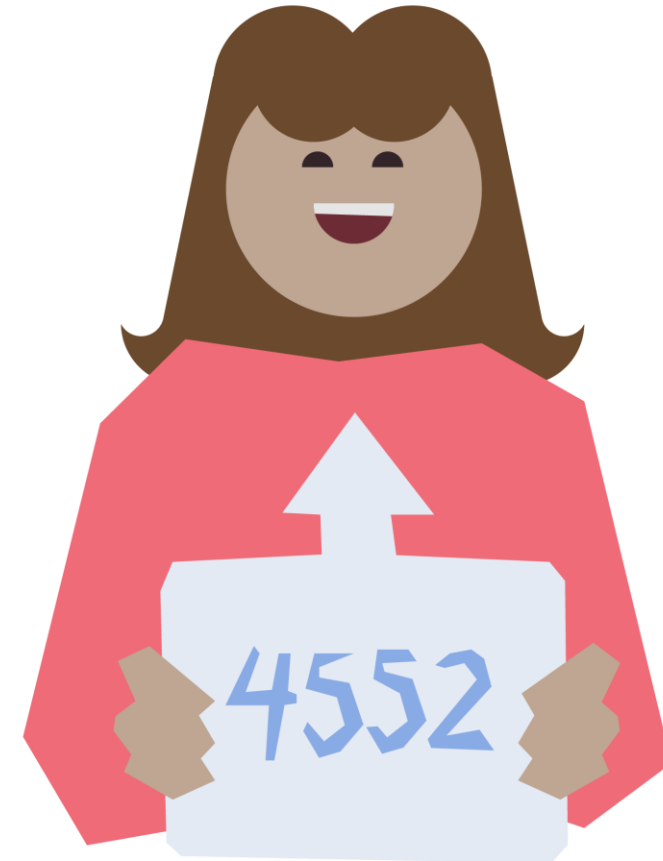
The identification number will be the basis for your electronic ID.

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

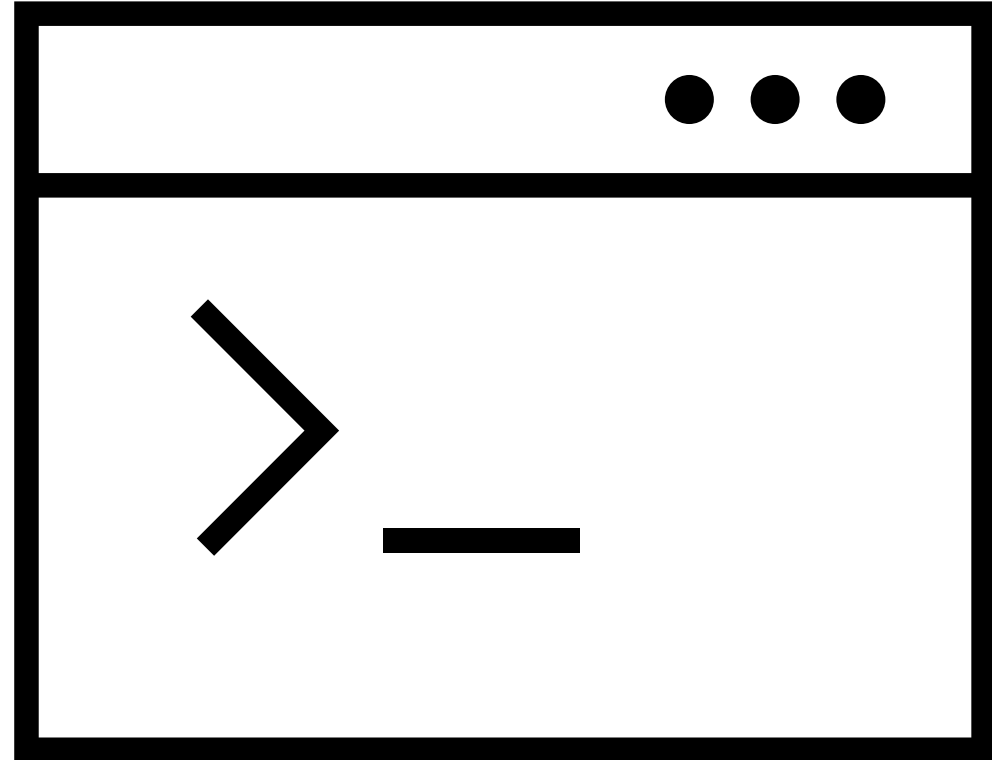
Ordering Min ID: [Bestill aktiveringsbrev for MinID-bruker](#)



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).

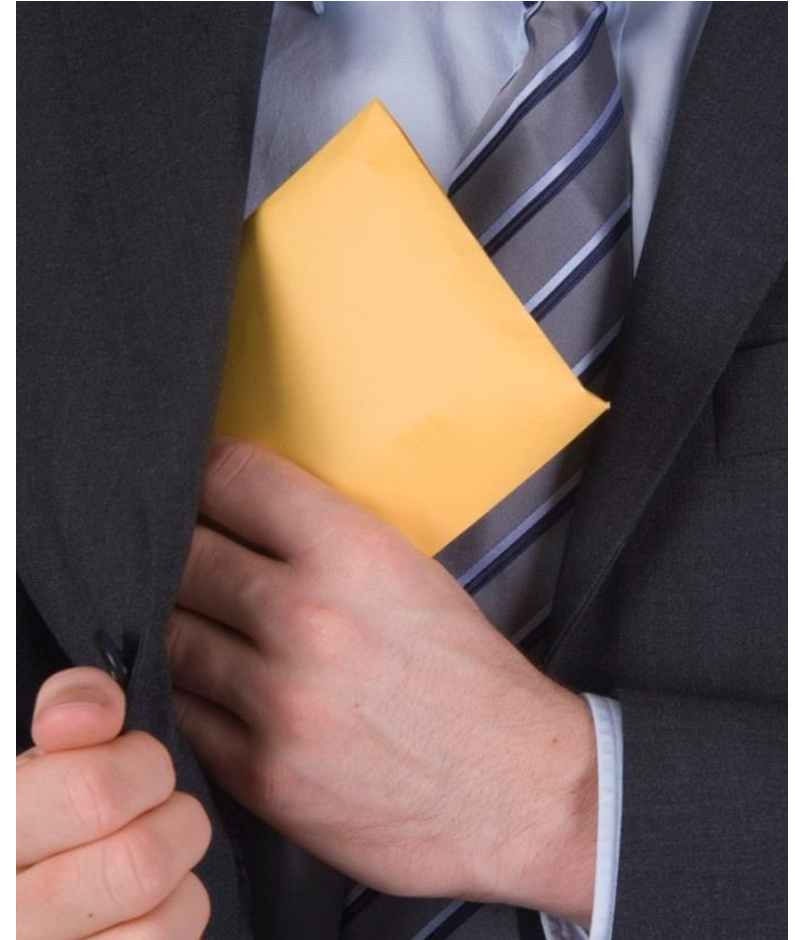
The payslip shows how much tax your employer has deducted from your salary and how much you have earned.



«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 😊**