



VAT Communicator

— a UVS Quarterly Newsletter

VAT Refunds – Norway

- * If a VAT refund applicant has a paper Archive, then the VAT Authority in Norway needs the original paper invoice.
- * Should the applicant company maintain a digital archive, Norway will accept prints from the Archive. The applicant must however submit a written statement in such cases, to say that the Company only maintains a Digital or Electronic Archive.
- * In case an invoice is not made out in the Company's name, but to an Employee, of the company, then the cost incurred must be documented with a Travel Expense Sheet or an Expense Report. Such reports must be in English, Norwegian, Swedish or Danish.



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Submission Deadlines

In the business of VAT refunds, we deal with governments. Any claim to be submitted to a government, usually comes with deadlines. Most of our clients face two important deadlines: the European Union Deadline of June 30 and the UK deadline of December 31 every year. There are indeed some variations, but for the sake of brevity, we will keep them out of the scope of this short article.

The next important deadline we currently face is June 30, 2017. UVS prefers that clients send us their invoices in one batch, at the end of every quarter. If that is done regularly, we will be able to submit invoices for refund in a timely manner. Of course the big, last minute invoices will often pop up. We will always do our best to fast track the processing of such important invoices.

Ideally, UVS would like your invoices in the UVS office two months before a deadline. Some clients may ask, "Why do you need 8 weeks to process a submission?" As you know, we vet every invoice that comes into our office. They are checked by our specialists for compliance. If the invoice is not in the format as required by the concerned VAT authority, it will certainly be rejected. UVS will not submit an invoice that we know will be definitely rejected. We normally have the client send the invoice back to the supplier for correction, or if the client wishes, we will liaise with the supplier on their behalf, to have it corrected. This process takes time. The eight weeks lead in, gives us adequate time to have an invoice corrected by a supplier.

Other items that are important to a submission are supporting documents. They are also checked for errors and/or expiry dates. Almost all submissions need to be accompanied by a Tax Residency Certificate. In the USA this is the Form 6166 issued by the IRS. It has a validity of one year. If a certificate has expired, we will have to request the IRS to issue a new one. The process of obtaining the 6166 can take eight weeks or even longer.

We request that you please help us to help you, by sending in your European invoices as soon as possible.

www.universalsvatservices.com

Tel. +1 770 496 0424