



The Norwegian  
Tax Administration

Postboks 9200 Grønland  
N-0134 OSLO

SKATTEETATEN - SKATTEINNKREVING  
Org.No 924616733

**Contact**  
Tel. 800 80 000

**Our date**  
28.06.2023

**Our reference**

**Pers. ID no**  
100766 \*\*\*\*\*

**Homepage**  
skatteetaten.no

**Exempt from public  
disclosure**  
Freedom of Information Act  
section 13

ANDRZEJ AUGUSTYN  
Fetveien 288 A  
H0101  
1900 FETSUND

## Notice that set-off has been made

You are owed the following amount by SKATTEETATEN - SKATTEINNKREVING:

| Claim  | Year/period | Amount       |
|--|-------------|--------------|
| Overskytende forskudd, person - Til gode skatt | 2022        | 7 777        |
|  |             | <b>7 777</b> |

The amount you are due is offset against the claim by the authorities against you. The amount has gone towards covering the following claims that have fallen due:

| Creditor              | The case concerns                                     | Due date     | Amount    | Of these<br>penalty<br>interest |
|-----------------------|---|--------------|-----------|---------------------------------|
| Staten v/Skatteetaten | VAT 916266200 2018/04<br>Interest on overdue payments | 10 Oct 2018  | 58        |                                 |
|                       |   | <b>Total</b> | <b>58</b> |                                 |

The amount has been transferred to the creditor. Any remaining outstanding credit will be paid to you.

### Other important information

See the enclosed information about the right of appeal and legal basis.



## Information about setting-off

Offsetting implies that we can use a tax and duty refund to cover claims owed on tax and duty. In the same way, such refunds can be used to cover claims owed to the state represented by the Norwegian National Collection Agency and by NAV Collection Division. This follows from:

- The Tax Payment Act section 13-1
- The NCA Act section 4
- The Act relating to the recovery of outstanding maintenance payments section 14

The provisions on freedom from attachment in the Satisfaction of Claims Act chapter 2 apply correspondingly to set-offs, except where claims of the same type are set off against each other.

## Appealing against offsetting

If you wish to appeal, the appeal must be sent to the creditor, i.e. the one who received money as a result of the offset. The appeal must be submitted one month from the receipt of this letter. If the appeal is not upheld, it will be forwarded to the district court as the appeal body. The appellant is then imposed a court fee. This is set out in section 15 of the Court Fees Act.

If you consider the claim on tax and duty covered by offsetting to be incorrect, and you state this as the basis for your appeal, you may appeal against the set off within three months after the offset was determined, see the Tax Payment Act section 17-1 subsection 5.

Staten v/Skatteetaten  
Postboks 9200 Grønland  
0134 Oslo  
[www.skatteetaten.no](http://www.skatteetaten.no)

Telephon 800 80 000. Ringer du fra utlandet: +47 22 07 70 00

is the receiver of appeals related to VAT 916266200 2018/04 Interest on overdue payments.

The access to appeal against the offsetting follows from the Tax Payment Act section 13-5, see the Enforcement Act section 5-16.

## How to contact us

See contact information under "Appeal against offsetting".