



Skatteetaten

ANDRZEJ AUGUSTYN
Fetveien 288 A
H0101
1900 FETSUND

Tax assessment notice for 2022

Ordinary tax assessment 28.06.2023

National identity number 100766 22375

Net wealth	5 671
General income before special allowance	534 847
Special allowance	0
Pensionable income	701 958

Telephone	800 80 000
Municipality number	3030

Balance in your favour: NOK 7 777. The amount will be transferred to account **** ** 68556. The amount may be reduced if you have outstanding debts to the public sector administration. The Tax Administration will notify you if this applies to you.

How your tax has been calculated:	Basis for calculation	Tax and deductions
Wealth tax to:		
The state	5 671	0
Lillestrøm municipality	5 671	0
Income tax payable to:		
The state (tax equalization contribution)	534 847	41 226
Lillestrøm municipality	534 847	63 625
The State: Tax bracket on personal income	701 958	24 148
Social security contribution:		
Salary etc. (8.0 %)	701 958	56 157
Total taxes and duties before tax deduction		185 156
Assessed tax		185 156
Settlement:		
Withholding tax		192 771
Excess		7 615
Credit interest		162
Balance in your favour		7 777

Assessment of the tax basis and calculation of tax

The basis for the tax calculation is the information given in the tax return and any assessment by the tax authorities. The tax authorities' assessment will be explained in the notification and the decision to deviate from the tax return. The tax calculation is performed by the tax authorities.

Balance in your favour

If you are owed money, the amount you are owed will be paid no later than three weeks after the date of the tax assessment. For more information about money you are owed and payment, visit skatteetaten.no/tilgode

Underpaid tax

You must pay the underpaid tax even if you have altered the information in your tax return or submitted an appeal. Underpaid tax of NOK 1,000 or more can be split into two instalments, which will fall due three and eight weeks after the date of the tax assessment respectively, but not before 20 August. If you do not pay the outstanding amount by the due date for the first instalment, the second instalment will also fall due for payment. If you are an online user, you will receive an invoice for underpaid tax with a due date for payment along with other payment information via Altinn. If you have previously asked to receive information from the tax authorities on paper, you will be sent an invoice with payment information in the post. If you pay after the due date, you will have to pay interest on the late payment. Underpaid tax that is not paid by the due date may be collected through enforcement. For more information on underpaid tax, see skatteetaten.no/restskatt

Amending the tax basis

If you discover errors in your tax return you can still correct and re-submit it even after you have received your tax assessment. Changes may be made up to three years after the deadline for submitting the tax return. You can make changes on numerous occasions. You cannot change information that the tax authorities have informed you will be checked or which has been assessed by the tax authorities. For more information, see skatteetaten.no/skattemelding

Appealing against the tax basis

Once the tax authorities have decided to amend the tax basis, the information that the decision concerns can only be amended through an appeal. Submit your appeal via skatteetaten.no/klage or by letter to the tax authorities see skatteetaten.no/kontakt. The appeal must be submitted in writing and you must state what you wish to appeal against and your reasons for doing so. The appeal deadline is six weeks from the date on which you received the decision concerning the tax authorities' amendment to the tax basis. The decision may be indicated in this tax assessment, and the appeal deadline will then be determined from the date on which you received the tax assessment. The appeal will be considered by the Directorate of Taxes if it concerns a decision relating to inability to pay tax under Section 17-4 of the Tax Act or the overall tax effect of what is being appealed is less than NOK 25,000. All other appeals will be considered by the Tax Appeal Board.

Appealing against your settlement

If you believe that the withholding tax in your tax assessment is wrong or that there are other errors in the tax assessment, you can submit an appeal to the Tax Administration. Any appeal against the tax assessment must be submitted within three weeks of notification of the tax assessment being received; see the Public Administration Act, Chapter VI.

Young peoples housing savings

If the basis for the young people's housing savings scheme (BSU) is wrong, you must ask your bank to send a revised notification to the tax authorities.

Special allowance for single providers

If you are a single provider, have received extended child benefit and have not received the special allowance for single providers, you must ask NAV for documentation of the extended child benefit decision.

Tax class

From and including the 2021 income year, tax class will not be visible on the tax assessment.

Twelfths

The number of twelfths will only be visible if the thresholds for calculating bracket tax have been reduced proportionately to the number of months (calculated by twelfths) you have been liable to pay tax in Norway. If you are entitled to the personal allowance, this will also be reduced by the number of months (calculated by twelfths) you have been liable to pay tax in Norway. The personal allowance is not visible on the tax assessment, but is taken into account when we calculate your tax.

Pension

You'll find information about pension rights at nav.no/pensjon. Information on your pension can be found via «Din pensjon» (Your pension) at nav.no.

How tax revenues are used

For information on how tax revenues are used, see www.ssb.no/offentlig-sektor/faktaside/slik-brukes-skattepengene



800 80 000

From abroad
(+47) 22 07 70 00

Skatteetaten

Basis for tax 2022

Ordinary tax assessment 28.06.2023
National identity number 100766 22375
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		Basis for tax
Personal income and net income		
Salary and payments in kind, etc.		671 658
Surplus on expense allowances		30 300
Total income		701 958
Deductions		
Minimum standard deduction from own income		109 950
Travel deduction		57 161
Total deductions		167 111
General income before special allowances		534 847
Total basis for income tax		534 847
Wealth		
Bank deposits		5 671
Gross capital		5 671
Net wealth		5 671

If you discover any errors or receive new information, you will normally have to amend your tax return yourself. See skatteetaten.no/skattemelding.

Basis for tax

The «Basis for tax» page contains information concerning personal income, ordinary income, deductions, capital and debt.

The «Basis for tax» column shows what the tax authorities has used as a basis in the tax assessment.

You will find information concerning the young people's housing savings scheme (BSU) and other tax deductions on the first page of the tax assessment.

Rounding rules

Before tax is calculated, the basis on which tax is calculated is rounded off to the nearest whole krone, unless otherwise determined by specific rounding-off rules in tax legislation. Potential difference between the amounts on page «Basis for tax» and «Tax assessment» is caused by rounding off.

Transfers between spouses

During the tax calculation, any negative income or capital for one spouse will be transferred to the other spouse. Special allowances that are not fully utilised will also be transferred.

Tax liability to several municipalities

During the tax calculation, interest on debt and other deductions which cannot be linked to a specific source of income will, with certain exceptions, be allocated according to income between the municipalities in which you have income. Debt will also be allocated proportionately between the municipalities in which you have capital. The «Basis for tax» page does not show these allocations.

Personal income from commercial activity - basis for calculation

Personal income from commercial activity is subject to National Insurance contributions and steptax up to certain fixed threshold amounts.

This has been taken into account in the basis for the calculation in the tax assessment on page 1, while the full amount of personal income is shown on the «Basis for tax» page.

Capital in real property abroad

If you have capital in real property abroad which is exempt from Norwegian taxation under a tax treaty, with the exception of housing or holiday property in an EEA country, a deduction for debt and interest on debt will be allocated between the capital in Norway and the capital abroad. This will result in a reduction in the deduction in Norway. On the «Basis for tax» page, this will be shown as a «Reduction in debt due to real property abroad» and a «Reduction in interest rates due to real property abroad». The tax value of real property abroad is included for information purposes at the bottom of the page.

Standard allowance for foreign seafarers and offshore workers

If you have been granted a 10 percent standard allowance, there will be no amount in the «Basis for tax» column for the items that the standard allowance replaces.

Contact the tax authorities see skatteetaten.no/kontakt if you have any questions concerning the basis for tax.