

TAX AUTHORITIES - NORWEGIAN TAX ADMINISTRATION
ACCOUNTS NORWAY - ACCOUNTING NORWAY

Norwegian SAF-T Standard VAT / Tax codes

Documentation - Documentation

SAF-T Working group

V1.13 - 23.03.2018

V1.14 - 14.04.2021

Definition of standardized VAT codes for use in electronic transmission of accounting data, for the period 2012 - 2021.

English written documentation is present in the last chapters of this document.

<i>Version</i>	<i>Description</i>	<i>Date</i>
1.0	Initial version	2016-04-29
1.1	Clarifications, one change to the code list (23-> 20)	2017-01-24
1.11	Correction of writing errors	2017-01-26
1.12	Changes in the reference to the VAT Act for codes 5 and 52 aligned with The tax return for VAT	2017-03-17
1.13	Updated the reduced rate low percent from 01.01.2018. No changes in code list.	23.03.2018
1.14	Changes in naming of VAT code 6. This change is also changed in codelist.	14.04.2021

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Introduction

This is a revision of the code standard that was sent to the Ministry of Finance on 19 June 2014. New version takes into account new reporting rules from 1.1.2017, and removes what was relevant before 2012 and corrects some errors.

Version 1.1 specifies the descriptions of the codes, including which ones it will not be obligatory to use and places the obligatory ones in relation to the accounting regulations. **Code 23 is changed to code 20** as it, like code 0, does not show any processing of VAT. In addition, examples are given of the placement of the codes in SAF-T Regnskap. Version 1.13 has been updated according to current VAT rates from 01.01.2018. Version 1.14 has been updated with a change in name for VAT code 6.

Form RF-0002 changes name and design per. 1.1.2017 from «Ordinary turnover statement» to «Tax return value added tax ordinary industry», this is taken into account in the description of the individual codes. Reference to the individual items is basically a tax return, with the corresponding item (s) in the sales statement indicated in parentheses. The text will explain any major discrepancies. The description of the various codes is set up to be indicative from 1.1.2017.

The document consists of listing the codes with an explanation, and a simplified code list. The code list is also available at <https://github.com/Skatteetaten/saf-t> as xml and csv files.

Further information about the various VAT notifications for VAT reporting can be found here:

<https://www.skatteetaten.no/bedrift-og-organisasjon/avgifter/mva/rapporter/>

Relationship between the codes and the accounting regulations There is freedom of choice between using separate accounts for different VAT types and rates, or using VAT codes or combinations thereof. The specification requirements in the Accounting Regulations § 3-1 must in any case be met, and it is these that indicate whether a code is mandatory or voluntary to use. In this context, special reference is made to the provisions below.

The Accounting Regulations §3-1 first paragraph no. 2 - Account specification:

Incoming and outgoing VAT must be specified per. transaction, and other relevant processing codes may appear as when using VAT codes.

If the transaction level is only in the customer or supplier specification, the VAT specification must be displayed next to these in those cases where they cannot be displayed in the account specification because it consists of batch totals.

The Accounting Regulations §3-1 first paragraph no. 8 - Specification of VAT:

The provision has been proposed to be changed and reference is made to the proposal which has been subject to consultation. It must be possible to display the following:

The foundation of:

- Outgoing VAT (Codes: 3, 31, 32, 33)
- Deductible domestic input VAT (Codes: 1, 11, 12,13)
- Deductible import VAT (Codes: 21, 22)

Divided into the different VAT rates per VAT term, and for outgoing VAT the basis must be specified per transaction.

Furthermore, it must be displayed:

- Domestic sales and withdrawals exempt from VAT (Code: 5)
- Export of goods and services exempt from VAT (Code: 52)
- Domestic turnover with reverse charge (Code: 51)
- Turnover and withdrawals that fall outside the VAT Act Chapter 3 (Code: 6)
- Purchase with reverse charge, services from abroad (Codes: 86, 87, 88, 89)
- Purchase with reverse charge, domestic purchase of goods and services (Codes: 91, 92)

The specification must show the amount per account and the total.

Any differences between the calculated basis in accordance with the account specification and the reported tax basis shall be specified per. transaction for each tax rate.

Furthermore, the basis for the following amounts must be shown:

- Calculation of VAT on imports of goods, divided into the different VAT rates (Codes: 81, 82, 83 and 84)
- Importation of goods for which VAT is not to be calculated. (Code: 85)

Placement of the codes in the SAF-T form The actually used

(internal) VAT codes can be used at line level in the XML document **TaxCode**. These internal VAT codes are listed in **TaxCodeDetails** in Masterfiles and linked to **StandardTaxCode** according to the overview in this document and on Github.

This will be the same principle as for the standard chart of accounts.

VAT codes are used on the lines that represent the basis for VAT processing, and are thus not included on transaction lines that represent VAT amounts (with the exception of codes 14 and 15).

Proportional deductions are displayed using <BaseRate> which is given a value corresponding to the percentage of deductions. See examples in general documentation (Use of VAT Codes in for different ways to display VAT codes in SAF-T).

Descriptions of the codes

The following codes are to be used on items in the transactions that deal with turnover (purchase / sale) and withdrawal of goods and services as well as import of goods.

Code	<i>Purchase of goods and services</i>	Validity period
0	No VAT treatment (acquisitions)	1970-01-01 -
<p>Used on acquisitions where VAT is not stated in the sales document, for tax-free acquisitions or where the right to deduct is cut off according to the Value Added Tax Act § 8-3.</p> <p>It is not mandatory to use this code.</p>		
K01	No VAT treatment (acquisitions)	2004-03-01 -
<p>Used on acquisitions for areas of use with a right of compensation, but where VAT is not stated in the sales document, in the case of tax-free acquisitions or where the right to deduct is cut off The Compensation Act § 4, cf. The Value Added Tax Act § 8-3</p> <p>It is not mandatory to use this code.</p>		
1	Deductible domestic input VAT, 25%	1970-01-01 -
<p>Used on acquisitions when input VAT standard rate 25% is to be deducted.</p> <p>The tax amount must be entered in item 14 (8) in the Tax return value added tax.</p>		
K11	Compensation input VAT, 25%	2004-03-01 -
<p>Used on acquisitions when input VAT standard rate 25% is required to be compensated. Both Remuneration without value added tax and the value added tax must be reported in the Tax return value added compensation.</p>		
11	Deductible domestic input VAT, 15%	2001-07-01 -
<p>Used on acquisitions when input VAT intermediate rate 15% is to be deducted.</p> <p>The tax amount must be entered in item 15 (9) in the Tax return value added tax.</p>		
K111	Compensation input VAT, 15%	2004-03-01 -
<p>Used on acquisitions when input VAT intermediate rate 15% is required to be compensated. Both remuneration without value added tax and the value added tax must be reported in the Tax return value added compensation.</p>		
12	Deductible domestic input VAT, 11.11%	
<p>Used on procurements when input VAT wildlife resources 11.11% are to be entered deduction.</p> <p>The tax amount must be entered in item 15 (9) in the Tax return value added tax.</p>		
13	Deductible domestic input VAT, 12%	2004-01-012 -
<p>Used on acquisitions when input VAT low rate 12% is to be deducted.</p>		

The tax amount must be entered in item 16 (10) in the Tax return value added tax.		
K131	Compensation input VAT, 12%	2004-03-012 -
Used on acquisitions when input VAT low rate 12% is required to be compensated. Both remuneration without value added tax and value added tax must be reported in the Tax return value added compensation.		
14	Deductible import VAT, 25%	2006-01-01 -
<p>Used when importing goods from abroad when import VAT standard rate 25% is to be entered deduction and is paid on import (special cases where import VAT is paid to Customs and not reported as outgoing import VAT on Tax return VAT).</p> <p>The code is used for direct posting of the import declaration (VAT amount) on account '2710 Incoming VAT, ordinary rate '(or equivalent account).</p> <p>The tax amount must be entered in item 17 (8) in the Tax return value added tax.</p> <p>The invoice itself from the supplier is entered with code 21.</p>		
K141	Compensation for import VAT, 25%	2006-01-01 -
<p>Used when importing goods from abroad when VAT standard rate 25% is required to be compensated and the tax has been paid on importation or the calculated outgoing import VAT has been entered in item 9 in tax return VAT.</p> <p>The code is used for direct posting of the import declaration in chapter '2.13 / 5.13 Short-term receivables' (balance sheet account for VAT).</p> <p>Both consideration without value added tax and value added tax must be reported in the Tax Report value-added compensation, cf. code K21.</p>		
15	Deductible import VAT, 15%	2006-01-01 -
<p>Used when importing goods from abroad when import VAT intermediate rate 15% is deducted and is paid on import (special cases where import VAT has been paid to Customs and not reported as outgoing import VAT on Tax return VAT).</p> <p>The code is used for direct posting of the import declaration (VAT amount) on account '2711 Incoming VAT, reduced rate, food '(or equivalent account).</p> <p>The tax amount must be entered in item 18 (9) in the Tax return value added tax.</p> <p>The invoice itself from the supplier is entered with code 22.</p>		
K151	Compensation for import VAT, 15%	2006-01-01 -
<p>Used when importing goods from abroad when VAT intermediate rate 15%, is required to be compensated and the tax has been paid on importation or the calculated outgoing import VAT has been entered in item 10 in tax return VAT.</p> <p>The code is used for direct posting of the import declaration in chapter '2.13 / 5.13 Short-term receivables' (balance sheet account for VAT).</p> <p>Both consideration without value added tax and value added tax must be reported in the Tax Report value-added compensation, cf. code K22.</p>		

<i>Purchase of goods from abroad</i>		
20	Cost of importing goods, no VAT treatment	2017-01-01 -
<p>Used when importing goods from abroad exempt from VAT. Also used when importing goods from abroad where input import VAT is not deductible.</p> <p>The code used on the relevant procurement (invoice) to mark the basis, is not entered in the tax return.</p> <p>Cf. VAT codes 82, 84 and 85.</p> <p>It is not mandatory to use this code.</p>		
K201	Cost of importing goods, no VAT treatment	2017-01-01 -
<p>Used when importing goods from abroad exempt from VAT. Also used when importing goods from abroad where input VAT cannot be compensated.</p> <p>The code is used on the relevant procurement (invoice) to mark the basis, cf. VAT code K85.</p> <p>It is not mandatory to use this code.</p>		
21	Cost of importing goods, 25%	2006-01-01 -
<p>Used when importing goods from abroad at a standard rate of 25%, when there is a right to deduct.</p> <p>The code is used on the relevant procurement (invoice) to mark the basis for the deductible import VAT by 25%. The basis shall be shown in the specification, cf. the Accounting Regulations § 3-1 first paragraph no. 8.</p> <p>No amount shall be entered in the Tax Return VAT.</p> <p>Code 81 or code 14 is used for the actual tax calculation.</p>		
K211	Cost of importing goods, 25%	2006-01-01 -
<p>Used when importing goods from abroad at a standard rate of 25%, when available compensation access.</p> <p>The code is used on the relevant procurement (invoice) to mark the basis for the person entitled to compensation import duty by 25%.</p> <p>It is not mandatory to use this code.</p> <p>Code 81 or code 14 is used for the actual tax calculation.</p>		
22	Cost of importing goods, 15%	2006-01-01–
<p>Used when importing goods from abroad at an intermediate rate of 15%, when there is a right to deduct.</p> <p>The code is used on the relevant procurement (invoice) to mark the basis for the deductible import VAT of 15%. The basis shall be shown in the specification, cf. the Accounting Regulations § 3-1 first paragraph no. 8.</p> <p>No amount shall be entered in the Tax Return VAT.</p>		

Code 83 or code 15 is used for the actual tax calculation.		
K221	Cost of importing goods, 15%	2006-01-01 -
<p>Used when importing goods from abroad at an intermediate rate of 15%, when there is access to compensation.</p> <p>The code is used on the relevant procurement (invoice) to mark the basis for the person entitled to compensation import duty of 15%.</p> <p>It is not mandatory to use this code.</p> <p>Code 83 or code 15 is used for the actual tax calculation.</p>		
<i>Sales and withdrawals of goods and services</i>		
3	Outgoing VAT, 25%	1970-01-01 -
<p>Used when calculating outgoing VAT at a standard rate of 25%.</p> <p>Both the basis and calculated outgoing value added tax must be entered in item 3 (4) in the Tax return value added tax. IN addition, the basis shall be included in item 2 (1 and 2).</p>		
31	Outgoing VAT, 15%	2001-07-01 -
<p>Used when calculating outgoing VAT at an intermediate rate of 15%.</p> <p>Both the basis and calculated outgoing value added tax must be entered in item 4 (5) in the Tax return value added tax. IN addition, the basis shall be included in item 2 (1 and 2).</p> <p>What can be traded at an intermediate rate of 15% is regulated in the Value Added Tax Act § 5-2.</p>		
32	Outgoing VAT, 11.11%	1970-01-01 -
<p>Used when calculating outgoing VAT for wild marine resources by 11.11%.</p> <p>Both the basis and calculated outgoing value added tax must be entered in item 4 (5) in the Tax return value added tax, together with (other) turnover with an intermediate rate of 15%. In addition, the basis must be included in item 2 (1 and 2).</p> <p>What can be traded as wild marine resources at 11.11% is regulated in the Value Added Tax Act § 5-8.</p>		
33	Outgoing VAT, 12%	2004-03-012 -
<p>Used when calculating outgoing VAT at a low rate of 12%.</p> <p>Both the basis and calculated outgoing value added tax must be entered in item 5 (6) in the Tax return value added tax. IN addition, the basis shall be included in item 2 (1 and 2).</p> <p>What can be traded at a low rate of 12% is regulated in the Value Added Tax Act §§ 5-3 to 5-7 and §§ 5-9 to 5-11.</p>		
5	Domestic sales and withdrawals exempt from VAT, 0%	1970-01-01 -
Used when domestic sales and withdrawals are exempt from tax, ie taxable within VAT Act with 0% outgoing VAT.		

<p>The basis is entered in item 6 (1, 2 and 3) in the Tax return VAT. In addition, the basis shall be included in item 2 (1 and 2).</p> <p>Before 1.1.2017, the VAT code was also used for export, cf. VAT code 52, and for the seller's sales of climate quotas and gold for businesses and public enterprises with a reverse charge, cf. VAT code 51.</p> <p>Chapter 6 of the Value Added Tax Act, with the exception of §§ 6-21 and 6-22, regulates what is traded with 0% VAT and code 5.</p>		
51	Domestic turnover with reverse charge, 0%	2017-01-01 -
<p>Used for domestic sales of climate quotas and gold to businesses when the buyer is to calculate outgoing VAT.</p> <p>The basis is entered in item 7 in the Tax return VAT. In addition, the basis must be included in item 2 (1 and 2).</p> <p>This is regulated in the Value Added Tax Act § 11-1 second and third paragraphs.</p>		
52	Exports of goods and services .0%	2017-01-01 -
<p>Used when the export of goods and services is exempt from tax, ie taxable within VAT Act with 0% outgoing VAT.</p> <p>The basis is entered in item 8 in Tax return VAT. In addition, the basis must be included in item 2 (1 and 2).</p> <p>Sections 6-21 and 6-22 of the Value Added Tax Act regulate what is to be traded at 0% and code 52.</p>		
6	Turnover and withdrawals outside the VAT Act	1970-01-01 -
<p>Used when sales and withdrawals fall outside the VAT Act.</p> <p>The basis is entered in item 1 in the Tax return VAT.</p> <p>Exemptions from tax liability are regulated in the Value Added Tax Act §§ 3-2 to 3-20.</p>		
7	No VAT processing (revenue)	
<p>Used on income that is not considered as turnover according to the Value Added Tax Act § 1-3.</p> <p>This may include non - turnover grants, capital gains, financial income, interest and dividend on shares, and turnover abroad.</p> <p>Such income shall not be included in the Tax Return VAT.</p> <p>It is not mandatory to use this code.</p>		

<i>Importation of goods</i>		
81	Basis of import of goods with a right of deduction for import VAT, 25%	2017-01-01 -
<p>Used when importing goods from abroad when import VAT standard rate 25% is to be calculated and deducted. The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>The basis and calculated outgoing import value added tax are entered in item 9, while deductible input import value added tax is entered in item 17 in Tax return value added tax. In addition, the basis shall be included in item 2.</p> <p>The invoice itself from the supplier is entered with code 21.</p>		
R811	Basis of importation of goods with compensation for import VAT, 25%	2017-01-01 -
<p>Used when importing goods from abroad when the import VAT standard rate 25% is to be calculated and required to be compensated. The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>Basis and calculated outgoing import VAT are entered in item 9 in the tax return VAT, while compensation is entered in the Tax return VAT compensation. In addition, the basis must be included in item 2 in the Tax return VAT.</p>		
82	Basis of import of goods without right to deduct import VAT, 25%	2017-01-01 -
<p>Used when importing goods from abroad when the import VAT standard rate 25% is to be calculated without deduction. The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>The basis and calculated outgoing import VAT are entered in item 9 in the Tax return VAT. In addition, the basis shall be included in item 2.</p> <p>The invoice itself from the supplier is entered with code 20.</p>		
K821	Importation of goods without compensation for import VAT Standard rate, 25%	2017-01-01 -
<p>Used when importing goods from abroad when import VAT, ordinary rate, is to be calculated. The code is used on the calculated customs value with additions for customs and other taxes.</p> <p>Both the basis and the calculated tax are entered in item 9 in the Tax return for value added tax (RF-0002)</p> <p>It is not mandatory to use this code. Alternatively, code 82 must be used.</p>		
83	Basis of import of goods with a right of deduction for import VAT, 15%	2017-01-01 -
<p>Used when importing goods from abroad when the import VAT rate of 15% is to be calculated and deducted. The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>The basis and calculated outgoing import VAT are entered in item 10, while deductible input import VAT is entered in item 18 in Tax return VAT. In addition, the basis shall be included in item 2.</p> <p>The invoice itself from the supplier is entered with code 22.</p>		

R831	Basis of importation of goods with compensation for import VAT, 15%	2017-01-01 -
<p>Used when importing goods from abroad when the import VAT rate of 15% is to be calculated and required to be compensated. The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>Basis and calculated outgoing import VAT are entered in item 10 in Tax return VAT, while compensation is entered in Tax return VAT compensation). In addition, the basis must be included in item 2 in the Tax return VAT.</p>		
84	Basis of import of goods without the right to deduct import VAT, 15%	2017-01-01 -
<p>Used when importing goods from abroad when the import VAT rate of 15% is to be calculated without deduction. The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>The basis and calculated outgoing import value added tax is entered in item 10 in the Tax return value added tax. In addition, the basis shall be included in item 2.</p> <p>The invoice itself from the supplier is entered with code 20.</p>		
K841	Importation of goods without compensation for import VAT Reduced rate, 15%	2017-01-01 -
<p>Used when importing goods from abroad when import VAT, reduced rate, food, is to be calculated. The code is used on the calculated customs value with additions for customs and other taxes.</p> <p>Both the basis and the calculated tax are entered in item 10 in the Tax return for value added tax (RF-0002).</p> <p>It is not mandatory to use this code. Alternatively, code 84 must be used.</p>		
85	Basis of import of goods from which VAT is not to be calculated .0%	2017-01-01 -
<p>Used when importing goods from abroad when import VAT 0% is to be calculated.</p> <p>The calculation basis is normally the item's customs value with the addition of customs duties and other taxes.</p> <p>The basis is entered in item 11 in the Tax return VAT. In addition, the basis shall be included in item 2.</p> <p>The invoice itself from the supplier is entered with code 20.</p>		
K851	Importation of goods for which VAT is not to be calculated Zero rate, 0%	2017-01-01 -
<p>Used when importing goods from abroad when import VAT, zero rate, is to be calculated. The code is used on the calculated customs value.</p> <p>The basis for outgoing VAT 0% is entered in item 11 in the tax return for value added tax (RF-0002).</p> <p>It is not mandatory to use this code. Alternatively, code 85 must be used.</p>		

<i>Reverse tax liability on import of services</i>		
86	Services purchased from abroad with a right to deduct VAT, 25%	2001-07-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the standard VAT 25% import duty is to be calculated and deducted.</p> <p>The basis and calculated outgoing import value added tax are entered in item 12 (7), while deductible input import value added tax is entered in item 17 (8) in the Tax return value added tax. In addition, the basis shall be included in item 2.</p> <p>Before 1.1.2017, the code was also used for the purchase of domestic climate quotas and gold, cf. code 91.</p> <p>See the Value Added Tax Act § 3-30.</p>		
K861	Services purchased from abroad with compensation for VAT, 25%	2004-03-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the import VAT standard rate of 25% is to be calculated and demanded to be compensated.</p> <p>The basis and calculated outgoing import VAT are entered in item 12 (7) in Tax return VAT, while compensation is entered in Tax return VAT compensation. In addition, the basis must be included in item 2 in the Tax return VAT.</p> <p>Businesses that are not registered in the Value Added Tax Register shall keep the basis and calculated outgoing import value added tax in item 1 in Tax return value added tax reverse charge (RF-0005). Compensation is entered in the Tax Report for VAT compensation.</p> <p>Before 1.1.2017, the code was also used for the purchase of domestic climate quotas and gold, cf. code K91.</p> <p>See the Value Added Tax Act § 3-30.</p>		
87	Services purchased from abroad without the right to deduct VAT, 25%	2001-07-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the import VAT standard rate of 25% is to be calculated.</p> <p>Basis and calculated outgoing import VAT are entered in item 12 (7) in the Tax return VAT. In addition, the basis shall be included in item 2.</p> <p>Businesses that are not registered in the Value Added Tax Register shall keep the basis and calculated outgoing import value added tax in item 1 in Tax return value added tax reverse charge (RF-0005).</p> <p>Before 1.1.2017, the VAT code was also used for the purchase of domestic climate quotas and gold, cf. VAT code 92.</p> <p>See the Value Added Tax Act § 3-30.</p>		
K871	Services purchased from abroad without VAT compensation, 25%	2004-03-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the standard VAT 25% import duty is to be calculated.</p>		

<p>The basis and calculated outgoing import VAT are entered in item 12 (7) in the Tax return VAT. Ev. item 1 in a separate statement for companies that are not VAT registered (RF-0005). Before 1.1.2017, the VAT code was also used for the purchase of domestic climate quotas and gold, cf. VAT code K92.</p> <p>See the Value Added Tax Act § 3-30.</p> <p>It is not mandatory to use this code. Alternatively, code 87 must be used.</p>		
88	Services purchased from abroad with a right to deduct VAT, 12%	2001-07-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the import value-added tax rate of 12% is to be calculated and deducted. Is relevant when, for example, a foreign intermediary is used for travel in Norway.</p> <p>Basis and calculated outgoing import VAT are entered in item 12 (7), while deductible input import tax is entered in item 17 (8) in the tax return. In addition, the basis shall be included in item 2</p> <p>In the comments field, it is stated that the fee is calculated at 12% of the basis.</p> <p>See the Value Added Tax Act § 3-30.</p>		
K881	Services purchased from abroad with compensation for VAT, 12%	2004-03-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the low-rate VAT of 10% is to be calculated and demanded to be compensated. Is relevant when, for example, a foreign intermediary is used for travel in Norway.</p> <p>The basis and calculated outgoing import VAT are entered in item 12 (7) in Tax return VAT, while compensation is entered in Tax return VAT compensation. In addition, the basis must be included in item 2 in the Tax return VAT.</p> <p>Businesses that are not registered in the Value Added Tax Register shall keep the basis and calculated outgoing import value added tax in item 1 in Tax return value added tax reverse charge (RF-0005). Compensation is entered in the Tax Report for VAT compensation.</p> <p>In the comments field, it is stated that the fee is calculated at 10% of the basis.</p> <p>See the Value Added Tax Act § 3-30.</p>		
89	Services purchased from abroad without the right to deduct VAT, 12%	2001-07-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when the low VAT rate of 12% is to be calculated. Is relevant when, for example, a foreign intermediary is used for travel in Norway.</p> <p>The basis and calculated tax are entered in item 12 (7) in the Tax return value added tax. In addition, the basis shall be included in item 2.</p> <p>Businesses that are not registered in the Value Added Tax Register shall keep the basis and calculated outgoing import value added tax in item 1 in Tax return value added tax reverse charge (RF-0005).</p> <p>In the comments field, it is stated that the fee is calculated at 10% of the basis. See the Value Added Tax Act § 3-30.</p>		

K891	Services purchased from abroad without compensation for VAT Reduced rate, 12%	2004-03-01 -
<p>Used when purchasing services from abroad in the event of a reverse charge, when import VAT, ordinary rate, is to be calculated.</p> <p>Both the basis and the calculated tax are entered in item 12 (7) in the Tax return for value added tax (RF-0002). Ev. item 1 in a separate statement for companies that are not VAT registered (RF-0005).</p> <p>See the Value Added Tax Act § 3-30.</p> <p>It is not mandatory to use this code. Alternatively, code 89 must be used.</p>		
Reverse domestic tax liability (climate quotas or gold)		
91	Purchase of climate quotas or gold with a right to deduct VAT, 25%	2017-01-01 -
<p>Used when purchasing climate quotas and gold with a reverse charge obligation when VAT standard rate 25% is to be calculated and deducted.</p> <p>The basis and calculated outgoing value added tax are entered in item 13, while deductible value added tax is entered in item 14 in the Tax return value added tax.</p> <p>See the Value Added Tax Act § 11-1 second and third paragraphs.</p>		
K911	Purchase of climate quotas or gold with compensation for VAT, 25%	2017-01-01 -
<p>Used when purchasing climate quotas and gold with a reverse charge obligation when VAT standard rate 25% is to be calculated and compensated.</p> <p>The basis and calculated outgoing value added tax are entered in item 13 in the Tax return value added tax.</p> <p>Businesses that are not registered in the Value Added Tax Register shall keep the basis and calculated outgoing import value added tax in item 2 in the Tax return value added tax reverse charge (RF-0005). Compensation required Tax return for VAT compensation.</p>		
92	Purchase of climate quotas or gold without deduction for VAT, 25% 2017-01-01 -	
<p>Used when buying climate quotas and gold with a reverse charge obligation when VAT standard rate 25% is to be calculated.</p> <p>Basis and calculated outgoing value added tax are entered in item 13 in the Tax return value added tax.</p> <p>Businesses that are not registered in the Value Added Tax Register shall keep the basis and calculated outgoing value added tax in item 2 in Tax return value added tax reverse charge (RF-0005).</p>		
K921	Purchase of climate quotas or gold without compensation for VAT Standard rate, 25%	2017-01-01 -
<p>Used when buying climate quotas and gold with a reverse charge obligation when VAT is to be calculated.</p> <p>Both the basis and the calculated tax are entered in item 13 in the Tax return for value added tax (RF-0002). Ev. item 2 in a separate statement for companies that are not VAT registered (RF-0005).</p>		

It is not mandatory to use this code. Alternatively, code 92 must be used.

¹ The code is used in the accounts of companies that fall under the rules on compensation for VAT, ref. **the Compensation Act**.

² Entrance tickets to museums, galleries, amusement parks, experience centers and larger sports event from 2010-07-01.

The rates

The current historical rates (ie valid from 2012 to dd) for VAT are as follows:

Rate	Percent	Time period
Standard rate	25	2005-01-01 -
Reduced rate, food	15	2012-01-01 -
Reduced rate, raw fish	11.11	1970 -
Reduced rate	8	2006-01-01 - 2015-12-31
Reduced rate	10	2016-01-01 - 2017-12-31
Reduced rate	12	2018-01-01 -
Zero rate	0	

Simplified code list

A simplified overview of the VAT codes and a reference to the Tax Report VAT

Code	Text	Rate	Taxes Message added value fee	May be current for compensation depending on the concrete conditions
0	No VAT treatment (acquisitions)		-	X
1	Deductible domestically input VAT	Standard rate, 25%	14	X
11	«	Reduced rate, 15%	15	X
12	«	Reduced rate, 11.11%	15	
13	«	Reduced rate, 12%	16	X
14	Deductible import VAT	Standard rate, 25%	17	X
15	«	Reduced rate, 15%	18	X
20	Cost of importation of goods, none VAT treatment			X
21	Cost of importation of goods	Standard rate, 25%	-	X
22	«	Reduced rate, 15%		X
3	Outgoing VAT	Standard rate, 25%	3, 2	
31	«	Reduced rate, 15%	4, 2	
32	«	Reduced rate, 11.11%	4, 2	
33	«	Reduced rate, 12%	5, 2	

5	Domestic turnover and withdrawals exempt from VAT	Zero rate	6, 2	
51	Domestic turnover with reverse charge	Zero rate	7, 2	
52	Export of goods and services	Zero rate	8, 2	
6	Turnover and withdrawals outside VAT Act		1	
7	No VAT treatment (income)		-	
81	Basis import of goods with the right to deduct for import VAT	Standard rate, 25%	9, 17	X
82	Basis import of goods without the right to deduct for import VAT	Standard rate, 25%	9	X
83	Basis import of goods with the right to deduct for import VAT	Reduced rate, 15%	10, 18	X
84	Basis import of goods without the right to deduct for import VAT	Reduced rate, 15%	10	X
85	Basis import of goods as it is not to be calculated VAT of	Zero rate	11	X
86	Services purchased from abroad with the right to deduct for VAT	Standard rate, 25%	12, 17	X
87	Services purchased from abroad without the right to deduct for VAT	Standard rate, 25%	12	X
88	Services purchased from abroad with the right to deduct for VAT	Reduced rate, 12%	12, 17	X
89	Services purchased from abroad without the right to deduct for VAT	Reduced rate, 12%	12	X
91	Purchase of climate quotas or gold with the right to deduct for VAT	Standard rate, 25%	13, 14	X
92	Purchase of climate quotas or gold without the right to deduct for VAT	Standard rate, 25%	13	X

Use of standard tax / VAT codes

The listing of rates and the code list is found here. Files in XML and CSV format as well as a schema are available on www.github.com/skatteetaten/saf-t folder name Standard Tax Codes

VAT Rates

The rates applicable for the Norwegian SAF-T Standard VAT codes are:

Rate	Percent	Period
Regular rate	25	2005-01-01 -
Reduced rate, middle	15	2012-01-01 -
Reduced rate, raw fish	11.11	1970 -
Reduced rate, low	8	2006-01-01 - 2015-12-31
Reduced rate, low	10	2016-01-01 - 2017-12-31
Reduced rate, low	12	2018-01-01 -
Zero rate	0	

VAT standard code list - simplified overview

Overview for the element <Masterfiles>, <TaxTable>, <TaxTableEntry>, <TaxCodeDetails>:

StandardTaxCode

Code	Description	Rates	VAT return	Appropriate for compensation, depending on the specific conditions
<ID>	<Description>	<TaxRate>		<Compensation>
0	No VAT treatment		-	X
1	Input VAT deductible (domestic)	Regular rate	14	X
11	«	Reduced rate, middle	15	X
12	«	Reduced rate, raw fish	15	
13	«	Reduced rate, low	16	X
14	Input VAT deductible (paid on import)	Regular rate	17	X
15	«	Reduced rate, middle	18	X
20	No VAT treatment		-	X
21	Basis on import of goods	Regular rate	-	X
22	«	Reduced rate, middle	-	X
3	Output VAT	Regular rate	3, 2	
31	«	Reduced rate, middle	4, 2	
32	«	Reduced rate, raw fish	4, 2	
33	«	Reduced rate, low	5, 2	
5	No output VAT	Zero rate	6, 2	

51	Domestic sales of reverse charge / VAT obligation	Zero rate	7, 2	
52	Export of goods and services	Zero rate	8, 2	
6	Not liable to VAT treatment, turnover and withdrawals outside the scope of the VAT legislation		1	
7	No VAT treatment - no turnover according to the VAT legislation		-	
81	Importation of goods, VAT deductible	Regular rate	9, 17	X
82	Importation of goods, without deduction of VAT	Regular rate	9	X
83	Importation of goods, VAT deductible	Reduced rate, middle	10, 18	X
84	Importation of goods, without deduction of VAT	Reduced rate, middle	10	X
85	Importation of goods, not applicable for VAT	Zero rate	11	X
86	Services purchased from abroad, VAT deductible	Regular rate	12, 17	X
87	Services purchased from abroad, without deduction of VAT	Regular rate	12	X
88	Services purchased from abroad, VAT deductible	Reduced rate, low	12, 17	X
89	Services purchased from abroad, without deduction of VAT	Reduced rate, low	12	X
91	Purchase of emissions trading or gold, VAT deductible	Regular rate	13, 14	X
92	Purchase of emissions trading or gold, without deduction of VAT	Regular rate	13	X