

Application for tax deduction card/advance tax for foreign citizens

1 Personal details and contact information

Surname	First name, any middle name(s)	Norwegian national identity number/D number
Date of birth	Phone number	E-mail address
Gender ☐ Female ☐ Male ☐ Other	Citizenship	Country of birth (optional)

2 Identity

Foreign identification number
Country of issue
Norwegian DUF number (12 digits)

Identity document

Type of identity document (e.g. passport, national ID card)	Identity document number
Any name of issuer	Country of issue
Valid from	Valid to

3 Residential address in Norway

Street/road or post box, house number and any house letters, any unit number (e.g. H0101)	
Postal number	Postal town
C/O	

4 Postal address in Norway

Do not fill out unless it differs from residential address

Street/road or post box, house number and any house letters, any unit number (e.g. H0101)	
Postal number	Postal town
C/O	

5 Address in your home country/Address after your stay in Norway

Street address or post box		
C/O	Name of building	
Postal number	Town/Place	Country

6 About your current stay

You must document that you need a tax deduction card, e.g. with an employment contract or written job offer. If you work for a temporary work agency, you must bring the confirmation of assignment.

Where is the workplace (you can select more than one)

- ☐ In Norway
- ☐ Only on the Norwegian continental shelf in connection with petroleum activities
- ☐ Abroad
- ☐ On a fishing boat within the Norwegian boundary of 12 nautical miles
- ☐ On a fishing boat outside the Norwegian boundary of 12 nautical miles

Describe the work-related stay (you can select more than one)

- ☐ Live/stay in Norway during the work-related stay
- ☐ In Norway for several periods during the year. State number of days:
- ☐ Perform work abroad for the Norwegian Armed Forces or a Foreign Service mission
- ☐ Perform work abroad that is fully or partially financed by the Norwegian State
- ☐ Cross-border commuter
- ☐ Flying personnel/land transport

Arrival date in Norway (dd/mm/yy)	First working day in Norway (dd/mm/yy)	Last working day in Norway (dd/mm/yy)	Planned departure date (dd/mm/yy)
Municipality in which you first took up residence (this year)			

7 Employer you're employed by/receive salary from

Employer/firm
The employer's organisation number

8 Salary and remuneration from employer

Expected income from employment in Norway this year
Of which concerns income from board fees

9 Own business

Organisation number
Expected income from own business

10 Capital income

Expected income from real property
Expected other capital income (please specify)



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11 PAYE (Pay As You Earn) for foreign workers

Generally, foreign workers are taxed under the PAYE scheme (Pay As You Earn). Under this scheme, the workers are taxed at a fixed percentage that their employer deduct before every salary payment. If you're taxed under the PAYE scheme, you cannot claim any deductions. Your tax is final and assessed when your employer submits their report (a-melding), and you do not have to submit a tax return nor wait for your tax assessment. Read more at www.skatteetaten.no/paye.

You can choose to be taxed under the general tax rules instead of under the PAYE scheme. You make your selection when you apply for a tax deduction card or later in the income year by applying for a new tax deduction card. This selection cannot be changed. If you select general taxation, you'll receive a tax return and a tax assessment notice.

☐ I select general taxation, not the PAYE scheme.
I understand that I cannot change my selection.

Signature

12 Date and signature

Date	Place	Signature
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How to complete the application for a tax deduction card/advance tax for foreign citizens

1. Personal details and contact information

Enter your full name in the order shown on the form. State your Norwegian national identity number/D number or date of birth, your gender, citizenship and country of birth (country of birth is optional). Enter an e-mail address and a telephone number (including the country/dialling code) where we can contact you.

2. Identity

Enter your foreign identification number and for which country the identification number applies. If you have a DUF number, please enter this too. If you've been issued with a residence permit in Norway, you'll find your DUF number on your residence permit or registration certificate.

Identity document

The fields are required if you do not have a Norwegian national identity number or D number already. Type of identity document is the type of ID document that is presented, e.g. a passport, national identity card or driving licence.

Identity document number is the number of the document, e.g. passport number or driving licence number.

Name of issuer is the name of the agency that issued the document, e.g. Oslo Police District, the Norwegian Public Roads Administration or the Swedish Tax Agency.

The country of issue is the country in which the document was issued.

Valid from is the date from which the document is valid.

Valid to is the date until which the document is valid.

Addresses:

You must state at least one address where we can contact you

3. Residential address in Norway

If you plan to commute to Norway on a daily or weekly basis, you only have to state your address in your home country. If you're staying with someone, use the c/o field to enter the name of the person you're staying with. If your address changes, it's important that you notify the Norwegian Tax Administration of your new address via www.skatteetaten.no/en/contact (log-in with electronic ID) or submit the form "Report a new or changed postal address".

4. Postal address in Norway (fill in this only if it's different from your residential address)

Enter the address where we can send you post while you're staying in Norway. If you're staying with someone, use the c/o field to state the name of this person. You can notify us of your new address via www.skatteetaten.no/en/contact (log-in with electronic ID) or submit the form "Report a new or changed postal address".

5. Address in home country or address after your stay in Norway

Enter the address in your home country or another address you're planning to travel to after you leave Norway. If your address changes, it's important that you notify the Norwegian Tax Administration of your new address. Then we can send you post. If you do not know where you're going, enter your postal address in your home country

6. About your current stay

Tick the box for where your workplace is. If you've got more than one job, you can tick more than one box.

Then tick the box for the employment type that best describes your situation.

State the date of your arrival and first working day. If you know which date will be your last working day and your departure date, please state this too.

If you live and stay in Norway during your work-related stay(s), you must specify your first residential municipality, in the period from 1 November the year before the income year until 31 December in the income year.

If you do not spend the night in Norway during your work-related stay(s), you must state the first municipality you worked in.

If you carry out all your work abroad, you must state the municipality where your employer has their business address.

7. Employer you're employed by/receive salary from

Enter the name and organisation number of the employer you're working for or have received a job offer from.

8. Salary and remunerations from employer

State how much taxable income you expect to receive from your employer this year in NOK. If you receive board fees, tick the box for this. You must also state how much of your salary concerns board fees.

9. Own business

If you run your own business, you must state the organisation number and expected business income this year. Your business income must include profits from sole proprietorships and businesses assessed as a partnership.

10. Capital income

If you own real property in Norway, you must state your expected taxable income from real property.

If at the end of the year you've stayed in Norway for 183 days or less in the last 12 months, and if you at the year end have not stayed in Norway for more than 270 days in the last 36 months, you do not have to state other capital income than income from real property or moveable property in Norway. If at the end of the year you've stayed in Norway for more than 183 days in the last 12 months, or if at the end of the year you've stayed in Norway for more than 270 days in the last 36 months, you must state all (global) capital income

11. PAYE

You can read more about the PAYE scheme at www.skatteetaten.no/paye

12. Date and signature

Sign the form to confirm that the information you've given is correct.