

Coordinated register notification

Section 2 – Supplement for the Value Added Tax Register (VAT register)

This form must be filled in by those who are under the obligation to register in the VAT Register. The notification must be submitted when turnover and withdrawal of goods or services revenues that are covered by the VAT Act have exceeded the monetary limit. This form must also be filled in when making an advance registration, voluntary registration and in the event of termination, closing down or sale of an entity undertaking business or trade that is required to pay VAT. The notification must be submitted to the Tax Office or the Central Coordinating Register for Legal Entities.

NOTE! There is no need to submit Section 2 before the turnover etc. has exceeded the monetary limit.

1. Name/business name

State the organization number if such a number has been assigned by the Central Coordinating Register for Legal Entities. (If an organization number has not been assigned, Section 1 of the form must also be filled in.)

Name/business name	Organization number
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Telephone number (will only be used by the Tax Office)

2. Notification of business activity that is covered by the VAT Act (to be submitted when the monetary limit has been reached)

<input type="checkbox"/> Start of business activity covered by the VAT Act	<input type="checkbox"/> Termination of business activity covered by the VAT Act	Fill in Field 9
<input type="checkbox"/> Change. Fill in the fields to be changed	<input type="checkbox"/> Restart of business activity you have operated earlier	Previous organization number
<input type="checkbox"/> Purchase/takeover of active business entity	<input type="checkbox"/> Sale/transfer of business activity	Fill in Field 8
Applicable from: (Must be filled in)	Date	Year

3. Information on turnover (attach invoice copies/documentation)

Has your turnover (sale) of goods/services, including VAT withdrawals, exceeded NOK 50 000 in the course of 12 months? (For charities and philanthropic institutions and organizations a higher limit of NOK 140 000 applies.)

Yes, NOK 50 000 Yes, NOK 140 000 From: Date Year Applying for backdated VAT settlement

Budgeted exempted turnover and withdrawal first year:

<input type="checkbox"/> Export and turnover outside the geographical VAT area	NOK	<input type="checkbox"/> Other exemptions, Section 6-5 to 6-20 of the VAT Act	NOK
<input type="checkbox"/> Publications	NOK		
<input type="checkbox"/> Budgeted turnover exempted from the VAT Act first year	NOK	<input type="checkbox"/> Planned purchases first year	NOK
<input type="checkbox"/> Application for advance registration, see the guidelines	From: Date	Year	Purchases made. Attach invoice copies. NOK
When is the monetary limit expected to be reached?	Date	Year	Budgeted annual turnover/withdrawal where VAT is required the first year after the monetary limit is expected to be reached NOK
When is the business enterprise expected to turn a profit?	Date	Year	

4. Special registration

Application to register:

Pursuant to Section 2-2 (2). Part of the business enterprise is separated physically and formally, including the fact that it has its own accounts, and you wish to submit VAT returns for the separated part of the enterprise.

Pursuant to Section 2-2 (3). Applying for joint registration of two or more cooperating entities.

5. Voluntary registration

Certain types of entities may register on a voluntary basis in the VAT Register even if the entity is not covered by the VAT Act.

Forest road association Tenancy Rental of buildings and facilities Construction of water and sewage facilities

To reduce the number of forms business enterprises have to fill in, the information provided in this form may be used fully or in part by other public agencies authorized to collect the same information, pursuant to sections 5 and 6 of the Act relating to the Register of the Reporting Obligations of Enterprises. Information on coordination may be obtained from the Register of the Reporting Obligations of Enterprises or the Central Coordinating Register for Legal Entities on telephone +47 75 00 75 00, or from the tax office +47 800 80 000 or +47 22 07 70 00

6. Bank account number

The bank account number of the VAT registered entity.
This will be used for any repayment of VAT.

Account number

7. Acquisition/takeover of a business enterprise covered by the VAT Act

Previous owner:

Organization number

Name/business name

Address

Postal code

Postal district

Have the stocks/operating equipment/assets been taken over without paying VAT?

Yes No

State the acquisition price: NOK

8. Sale/takeover of business enterprise covered by the VAT Act

New owner:

Organization number

Name/business name

Address

Postal code

Postal district

Have the stocks/operating equipment/assets been sold/transferred without paying fees?

Yes No

State the selling price: NOK

9. Operating equipment/goods when terminating a business enterprise required to pay VAT

Withdrawn for own use Sales value:

NOK

VAT required? Yes, state term/year:

No

Not sold/transferred

Book value:

NOK

Will assets remaining from the business enterprise be sold or withdrawn for own use after today's date?

Yes

No

Estimated value:

NOK

10. Miscellaneous questions

Trading form for fish: Only through sales association Only to others than sales association Both

Shared fishing with owned equipment:

Yes

No

The business enterprise is:

The only earned income

Main earned income

Sideline

Is the business enterprise operated in your own name/on your own accounts?

Yes

No

Do you have several clients/principals? Attach copies of invoices/contracts.

Yes

No

Are you liable to clients/principals for the financial and professional work that is carried out?

Yes

No

Is the business enterprise operated from permanent premises (office/workshop/other)?

Yes

No

Are you using your own operating equipment (for example vehicles)?

Yes

No

Are special permits/licences required to operate the business enterprise? If yes attach a copy.

Yes

No

11. Authorization to sign VAT returns; paper format

Must be filled in if the business enterprise has authorized others than the owner to sign the VAT returns.

National identification no (11 digits) | Name

Sample signature (signature)

Address

Postal code

Postal district

Telephone number

The VAT returns form must be submitted to:

Entity

Accountant

Auditor

Tick here if you are applying to submit VAT returns once annually (annual turnover less than NOK 1 000 000).
Applications arriving too late will not be granted, see the guidelines.

We wish to submit the VAT returns

on paper

by the internet (www.altinn.no)

NOTE - internet authorizations are given through www.altinn.no

12. Other (special information - attach a separate sheet if necessary)

13. Signature by the person(s) responsible

Date

Signature

Name in capital letters

Date

Signature

Name in capital letters

NOTE - If Sections 1 and 2 are submitted together, you must also sign Section 1.