

Coordinated register notification

**Guide to the form for Norwegian registered
foreign business enterprise (NUF)**

Guide



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Register online at altinn.no

You can use online registration to report changes and register new information about existing entities or to strike off an entity. The service is limited to reporting information about the activities in Norway.

As an Altinn user, you can make use of the many advantages of online registration:

- Public information that is already registered in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises can be automatically filled in.
- Completion is simpler, as you only fill in the required fields. The choices you make decide the next field to fill in.
- Dedicated information buttons take you directly to help texts for each field.
- The form has a control function that you can activate at any time. This makes it easier to discover errors or omissions.
- There is less chance of the notification being returned.
- The case processing time for the register notification will be shorter.
- Reduced fee for many registrations in the Register of Business Enterprises.
- Less paper and postal communication helps the environment.
- Online registration in the Brønnøysund Register Centre is open 24/7.
- You can submit the register notification when it is convenient for you.

Information about access to the coordinated register notification is available at www.altinn.no.

Coordinated register notification

The 'Coordinated register notification – Form for Norwegian registered business enterprises (NUF)' is a joint form for registration in the Central Coordinating Register for Legal Entities, the Register of Business Enterprises and the Value Added Tax Register (the VAT Register).

The form is also used to collect basic data for NAV's Aa Register (Employer and Employee Register), The Central Register of Establishment and Enterprises, Statistics Norway and the Corporate Taxation Data Register. The form can be submitted to the Central Coordinating Register for Legal Entities or one of the above-mentioned associated registers. The recipient forwards the submitted information. It is therefore not necessary to submit information directly to the associated register in which it is to be registered.

The form consists of the following parts:

Section 1 – Form for Norwegian registered foreign business enterprise (NUF)
Section 2 – Supplement for the Value Added Tax Register

The form must be used both to register an entity for the first time, to change information registered about an entity and to give notification of the striking off of an entity.

If you wish to strike off an entity and register a new entity at the same time, you must fill in two forms. For notification of changes, you must always state the name and organization number of the entity, and otherwise only complete the fields in which you wish to make changes. If the change entails that the information is to be deleted without being replaced by new

information, you enter 'to be omitted' in the field.

Supplementary form

If the entity has more than one place of business/ permanent establishment, you must tick this option in Field 3.5 in the form. The entity will then receive further information and a special form (Section 1b).

Which parts of the form you have to fill in depends on where the entity is or shall be registered:

Registration/change/striking off in the Register of Business Enterprises and the Central Coordinating Register for Legal Entities:

It is sufficient to submit Section 1 – Form for Norwegian registered foreign enterprise (NUF) if the entity only applies for registration in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises.

The same applies to changes and striking off entities in these registers. The entity can apply to be registered in the Register of Business Enterprises if it is already registered in the Central Coordinating Register for Legal Entities.

Registration/change/striking off in the Value Added Tax Register:

Entities engaged in business activity liable to VAT must be registered in the VAT Register. *In such case, you must complete Section 2 of the form; see separate guide to Section 2 for more details.* Submit the forms together to the Central Coordinating Register for Legal Entities or the tax office.

If the entity is already registered in the Central Coordinating Register for Legal Entities, Section 2 can be submitted separately.

Signatures

Both Section 1 and Section 2 must be signed. If you fail to comply with the signature requirement, the notification will not be registered.

What is the Central Coordinating Register for Legal Entities?

The Central Coordinating Register for Legal Entities is a coordinating register for all associated registers. They are:

- The Register of Business Enterprises
- The Value Added Tax Register
- NAV's Aa Register
- The Central Register of Establishment and Enterprises, Statistics Norway
- The Register of Foundations
- The Corporate Taxation Data Register
- The Register of Bankruptcies

The aim of the Central Coordinating Register for Legal Entities is to simplify registration and the use of data that has to be registered, both for the entities that must submit information and for the public agencies that are to use it. When you report information subject to a registration requirement to the Central Coordinating Register for Legal Entities, it forwards the submitted information to the registers in which the entity is or shall be registered.

What must be registered in the Central Coordinating Register for Legal Entities?

The Central Coordinating Register for Legal Entities registers and

forwards information about entities and the activities carried out by the entities. It is therefore very important that you distinguish between the terms entity and activity when you fill in the form.

Entity: Collective term for persons, enterprises, companies, associations, joint ownerships and other entities that have a duty or a right to register in the Central Coordinating Register for Legal Entities pursuant to section 4 of the Act relating to the Central Coordinating Register for Legal Entities.

Activity: The business activity carried out by the entity. Activities in separate geographical locations and/or in different industries are considered to be different enterprises. An entity can own one or more enterprises. For example, if a limited liability company owns a bookshop and a print shop, the entity (company) owns two enterprises.

Collecting information from other registers

An important task for the Central Coordinating Register for Legal Entities is to update basic data in other registers. In the same way, the Central Coordinating Register for Legal Entities will receive updated information from other registers.

The Central Coordinating Register for Legal Entities is directly linked to the National Population Register. In order for the Central Coordinating Register for Legal Entities to be updated as regards changes in names and addresses of participants (contact person, board members etc.), such changes must be reported to the population register without undue delay.

Public information

Everyone is entitled to have access to, and receive a transcript of, the information registered in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises. However, this does not apply to national ID numbers and D numbers; see section 22 of the Act relating to the Central Coordinating Register for Legal Entities and section 8-1 of the Business Enterprise Registration Act.

Other rules concerning public disclosure apply to the other registers associated with the Central Coordinating Register for Legal Entities. Contact the register in question for information about the rules that apply.

How to fill in the form

Section 1 – Form for Norwegian registered foreign enterprise

1

Submitter/ person liable for the fee

Feedback relating to the case – i.e. confirmations, letters, register transcripts etc. – will be addressed to the submitter. The submitter is also responsible for paying the fee to the Register of Business Enterprises.

If the field is not completed, feedback, fee claims etc. will be sent to the entity. If the submitter has previously been assigned a **customer number** by the Brønnøysund Register Centre, this number should be stated.

Case reference/attention for submitter:

Here, you can state your own reference for the case if you so wish.

2

The notification concerns

In this field, you state what the notification concerns. A notification can concern one of the following matters:

- 2.1 Entity not previously registered
- 2.2 Changes/new information
- 2.3 Striking off the entity

2.1 Entity not previously registered

Only tick this box if the entity has not previously been registered in the Central Coordinating Register for Legal Entities.

2.2 Changes/new information

If the entity has previously been registered in the Central Coordinating Register for Legal Entities, you must usually tick the box for 2.2, 'Changes/new information'. This applies even if the notification is an application for registration of the entity in one of the Central Coordinating Register for Legal Entities' associated registers.

If the change/new information concerns a decision to strike off the entity, tick the box for 2.3, 'Striking off the entity'.

Always state the entity's organization number and registered name/business name in Field 4.1. Only fill in the fields to which the change applies.

If the change entails that registered information is to be stricken off without being replaced by new information, enter 'to be omitted' in the field.

For entities registered in the Register of Business Enterprises, there is a fee for changing the business name for the enterprise's activity in Norway; see section 6 of the Regulations relating to fees for services provided by the Brønnøysund Register Centre.

2.3 Striking off the entity

Tick this box if the entity is to be stricken off from all registers (Central Coordinating Register for Legal Entities and the associated registers).

Striking off from associated registers only:

It is fully possible to strike off the entity from one of the Central Coordinating Register for Legal Entities' associated registers without striking off the entity from the

Central Coordinating Register for Legal Entities and/or other associated registers.

Striking off from the VAT Register: Notification of cessation/closing down is given in the 'Coordinated register notification Section 2 – Supplement for the Value Added Tax Register'.

Striking off from the Register of Business Enterprises:

If the entity is no longer engaged in business activity in Norway, it has neither a duty nor a right to be registered in the Register of Business Enterprises. If the entity still wishes or needs to be registered in the Central Coordinating Register for Legal Entities, you must give notification of special striking off from the Register of Business Enterprises in Field 27 – 'Other remarks/information'. In such case, you must **not** tick the box for striking off.

3

Registration in Norway

This field must be completed when the entity is to be registered in an associated register in which it has not previously been registered. Fields 3.3, 3.4 and 3.5 apply to registration of information in NAV's Aa Register and The Central Register of Establishment and Enterprises, Statistics Norway, respectively.

3.1 Registration in the Register of Business Enterprises

The Norwegian Register of Business Enterprises is primarily a register for business enterprises in Norway. **Registration in the Register of**

Business Enterprises is subject to a fee. The rates are stipulated in Regulations No 1551 of 16 December 2003 relating to fees for services provided by the Brønnøysund Register Centre. If the entity is engaged in business activity in Norway or on the Norwegian continental shelf, it has a duty to be registered in the Register of Business Enterprises. There are two conditions that must be met in order for the entity to have a duty or a right to be registered in the Register of Business Enterprises: that it is engaged in **business activity** and that it carries out this activity in Norway.

Business activity

In order for the activity to be characterised as a business activity, it must be of a financial nature and suitable to produce profit. Furthermore, the activity must be of a certain duration and scope. In principle, this means that the activity must last for more than 90 days and that the turnover must be at least NOK 50,000 in the course of a 12-month period.

Carried out in Norway

To decide whether the activity is carried out in Norway, an overall assessment must be made. Factors that can be used as a basis include the following:

- Is the activity carried out from a place of business in Norway?
- Is the activity carried out in Norway, for example in the building and construction industry or the health sector?
- Do the customers have the impression that they are dealing with an enterprise in Norway?
- Where are contracts entered into?
- Where are stocks kept?
- Where does payment take place?

Remember to enclose necessary attachments; see the overview 'Necessary attachments/enclosures in connection with new registrations and changes in the Register of Business Enterprises'. If

any attachments are missing, the enterprise will not be registered.

3.2 Registration in the VAT Register

Entities with a turnover that falls under the provisions of the Act relating to Value Added Tax have a duty to be registered in the VAT Register. In order to register the entity, you must fill in the necessary information in Section 2 of the form. In connection with new registrations, you do not need to send in the form before you reach the amount limit. See the separate guide to Section 2.

Further information is available from the Tax Hotline on tel. (+47) 800 80 000, or at www.skatteetaten.no. Please note that registration can be done online at www.altinn.no, where you will find 'Help with the rules' – a guide that contains simple answers to the most frequently asked questions about rules for starting and running your own business.

3.3 Employees – registration in NAV's Aa Register

Entities that reply 'yes' to the question of whether they have employees will be contacted by NAV's Aa Register, which will provide further information.

An employee is anyone who is employed in someone else's service for pay or other remuneration.

3.4 Parties other than employees receiving compensation – registration in NAV's Aa Register

If you pay wages or other remuneration liable to employer's National Insurance contributions to contractors, freelancers and other parties who do not have an employment relationship with an employer, you must tick 'yes' here. Examples of freelancers include artists, certain groups of journalists and others who cannot be deemed to be employees. The group also

includes persons who receive different forms of pay, commission, fees or other remuneration as members of boards, councils etc. Self-employed persons are not included in this group.

Entities that reply 'yes' to the question of whether they pay remuneration liable to employer's National Insurance contributions to parties other than employees will be contacted by NAV's Aa Register, which will provide further information.

3.5 Place of business/permanent establishment at several addresses in Norway

Entities that report that they have, or expect to have, business activity at several addresses will be contacted by the Central Coordinating Register for Legal Entities about additional information to be submitted.

4

Name/business name in the country of origin

4.1 Complete name of the entity/business name

This field must always be filled in.

State the complete name/business name of the entity and its Norwegian organization number. For new registrations, the Central Coordinating Register for Legal Entities will assign an organization number.

Enter the name/business name of the entity in Norway in Field 16.

4.2 New name/business name (if changed)

This field shall only be filled in if the entity reports a change of the registered name/business name.

Remember that the name/business name before the change must be stated in Field 4.1 together with the organization number.

5

Head office address in country of origin (business address/office address)

State the business address/office address. By this, we mean the head office's street address or place address. Also state the phone number, fax number, mobile phone number and website in the country of origin.

6

Postal address in the country of origin

Entities that have a particular postal address, such as a post office box, must state this in addition to the head office's business address/office address.

7

Entity formation

State the date when the entity was formed.

For older entities that do not have accurate information about the date of formation, it is sufficient to state the year of formation.

The field shall only be filled in by entities that are subject to formation requirements pursuant to the legislation of its country of origin.

8

The entity's articles of association in force

State the date when the articles of associations were adopted or amended. Only to be filled in if the entity is or shall be registered in the Register of Business Enterprises.

In connection with new registrations, the articles of association must be enclosed. In the event of any amendments, an updated copy must be enclosed.

The field shall only be filled in by entities that are required to have articles of associations pursuant to the legislation of its country of origin.

9

Share capital in a limited company

If the entity is a limited company, state the share capital and how much of it is paid up. State the amount in the country's currency.

Only to be filled in if the entity is to be registered in the Register of Business Enterprises.

10

Type of entity in the country of origin

State the official designation of the type of entity (organization form) in the country of origin, and tick the box to indicate whether the organization form has limited liability, unlimited liability, shared liability or whether the entity is a sole proprietorship.

11

Registration in the country of origin

11.1 Name and address of the business register in the country of origin

If the entity is registered in an **official business register** in the country of origin, state the name and address of this business register.

11.2 Registration number/ID number in the country of origin

State the entity's registration number/ID number in the business register in the country of origin.

12

Ownership

State whether the entity is wholly owned by Norwegian nationals or Norwegian business enterprises.

13

Business operations

State whether the entity exclusively engages in business activity in Norway.

14

Owner, board, partners and other information in the country of origin

Fill in this field if the entity has owners, a board of directors, partners, general partners or other roles.

For sole proprietorships, state the **owner's** name, address and national ID number/D number (11 digits).

Assignment of D number

A D number is a special number that identifies foreign nationals who do not have a Norwegian national identity number. D numbers are assigned by the Office of the National Registrar and must be used in all connections in which there is a need for such identification in relation to the Norwegian authorities. In order for the Brønnøysund Register Centre to be able to order a D number, you must enclose a certified copy of a valid photo ID document that clearly states the person's full name, date of birth, gender and citizenship – for example a passport. The copy must either be certified by a Nordic police authority, a Norwegian public authority, a Norwegian lawyer, a foreign entity with notary public powers, a Norwegian authorised

accountant or a Norwegian state authorised or registered public accountant.

The copy must also be stamped by the entity that certifies the document. We recommend that you use the form 'Request for assignment of a D number'. It is available from the Brønnøysund Register Centre, or it can be downloaded from:

http://www.brreg.no/blanketter/d-nummer_last_ned.html.

Please note that the national ID number/D number is for internal use only and that it will not be made public; see section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

If the entity has a board of directors: **State all the members of the board** (chair, deputy chair, board members, deputy members and observers) with name, address and date of birth, **in connection with both new registrations and changes.**

If the entity has partners: **State all partners** with name, address and date of birth, **both in connection with new registrations and changes.**

If the entity has shared liability, state the **proportion of liability** in percentages or fractions.

Participants can be natural persons, or, in some cases, legal persons. Legal persons: State the name, address (postal code and district) and organization number; see section 7 of Act relating to the Central Coordinating Register for Legal Entities.

What documentation you must include follows from the overview of necessary attachments in connection with registrations, changes or striking off in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises, respectively.

15

Other remarks/information from the country of origin

Here, you state information that cannot be reported in the other fields in the form. Examples of such information are dissolutions and commencement of liquidation proceedings.

Enclose a separate sheet if you need more space.

16

Name in Norway

16.1 Complete name of the entity/business name

This field must always be filled in.

State the complete name/business name of the entity in Norway. The entity can have a special name/business name in Norway or use the same name/business name as in the country of origin.

16.2 New name/business name (if changed)

Only fill in this field if you are reporting a change of the registered name/business name. Remember that the name/business name before the change must be stated in Field 16.1.

For entities registered in the Register of Business Enterprises, there is a fee for changing the business name in Norway; see section 6 of the Regulations relating to fees for services provided by the Brønnøysund Register Centre.

17

Address in Norway

State the business/office address in Norway.

If the entity has no business premises in Norway, tick the relevant box. Note that if the entity is engaged in activities liable to VAT in Norway, you must fill in Field 19 in the form relating to the Norwegian representative.

Also state the phone number, fax number, mobile phone number and website in Norway here.

18

Postal address in Norway

Entities that have a particular postal address, such as a post office box, must state this in addition to the head office's business/office address.

19

Norwegian representative

An entity liable to pay VAT that does not have its own business premises in Norway must submit the name of a Norwegian representative. The field must be filled in with the name of the representative/entity, address and national ID number/organization number. If the representative is a legal person, you must also enter the name of a contact person in Field 20 in the form. The Norwegian representative must have a place of residence/business premises in Norway.

Note that the field has a line for the representative's signature. If the representative signs this field, it is not necessary to enclose a separate declaration of intent.

The foreign entity confirms that the representative has been appointed as the Norwegian representative on a separate attachment or by signing Field 29.

20

General manager, contact person or business manager

If the entity has a general manager for its activity in Norway, state the name of this person. If the entity does not have a general manager or business manager, or if the business manager is a legal person, please enter the name of a contact person.

National ID number/D number/organization number

Individuals: State the national ID number, name and residential address; see section 7 of the Act relating to the Central Coordinating Register for Legal Entities.

Legal persons: State the organization number, name and business address.

Foreign persons: State the D number (a special number that identifies foreign nationals who do not have a Norwegian national ID number; see the guide to Field 14), name and residential address.

21

Type of business/trade/industry

Provide an as accurate a description as possible of the activities that the enterprise carries out or will carry out, or what the basis for registration is. **Please note that it is not sufficient to state a general overall object.** State what is being produced/sold, if relevant, and/or what services/activities are being carried out. Pay particular attention to making sure that you clearly state what trade the enterprise belongs to.

The information about the nature of the activity forms the basis for assigning the entity a business sector code. The business sector code is assigned in accordance with the Standard Industrial Classification (SIC2007). Among other things, the business sector code is used to make statistics that describe Norwegian business and industry/the labour market according to type of business/trade.

The following examples show how detailed the description **must** be:

- Building and construction:
 - Site preparation
 - Construction of buildings
 - Plumbing
- Transport:
 - Freight transport by road
 - Taxi operation
- Trade:
 - Agents involved in the sale of timber and building materials
 - Wholesale of electrical household appliances
 - Retail sale of meat and meat products
- Consultancy services:
 - Business consultancy
 - Consultancy services relating to the development of customer-specific software

- Consultancy services relating to the recovery of crude oil and natural gas

If the entity operates in several lines of business, each must be listed in order of importance, e.g. in terms of revenue/manpower.

Entities that do not carry out business activity must state the activity that takes place. Examples include entities with real property in Norway, owners with Norwegian securities, participants in companies etc.

If notifying of changes, state the new activity and the date when the change came into effect. If the entity has started additional activities, also state the activity that it carried out before.

22

Signature

State who has the right to sign on behalf of the entity. A signature is an authorisation to act and sign on behalf of the entity in business matters. The right to sign can be assigned to participant(s), named persons or entities.

If named persons have been authorised to sign, state the name, address and national ID number of the person(s) in question. For foreign nationals, state the D number; see the guide to Field 14 for more information. The national ID number/D number is for internal use only and will not be made public; see section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

If more than one person has been granted the authority to sign, it must be clearly stated whether they have this right jointly or separately. No other restrictions can be registered.

In the event of changes, state all persons who have the right to sign.

Note that the granting of signatures cannot be limited to apply to the activities in Norway.

23

Procuration

State who has been granted power of procuracy. Power of procuracy is an authorisation similar to a signature, but less comprehensive. The person with power of procuracy cannot, without explicit authorisation, transfer or encumber the entity's real or movable property that can be registered in the Norwegian International Ship Register or the Norwegian Civil Aircraft Register, or act on its behalf in legal proceedings. If power of procuracy is granted to named persons, state the name, address and national ID number of the person(s) granted such power. For foreign nationals, state the D number; see the guide to Field 14 for more information about this. The national ID number/D number is for internal use only and will not be made public; see section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

If more than one person has power of procuracy, it must be clearly stated whether they have this right jointly or separately. No other restrictions can be registered. In the event of changes, state all persons with power of procuracy.

Note that the granting of power of procuracy cannot be limited to apply to the activities in Norway.

24

Auditor

This field must be filled in if the entity has an auditor. Enter the auditor's name/business name, address and organization number; see section 7 of the Act relating to

the Central Coordinating Register for Legal Entities.

Special requirements:

The auditor must be approved by the Financial Supervisory Authority of Norway and be registered in the Register of Auditors.

Note that the field has a line for the auditor's signature. If the auditor signs this field, it is not necessary to enclose a separate declaration of intent. However, if it is necessary to confirm paid-up capital, a separate declaration must be enclosed for this.

25

Accountant

This field must be filled in if the entity has an accountant. Enter the accountant's name/business name, address and organization number.

Special requirements:

The accountant must be approved by the Financial Supervisory Authority of Norway and be registered in the Register of Accountants.

Note that the field has a line for the accountant's signature. If the accountant signs this field, it is not necessary to enclose a declaration of intent.

26

Board of Directors in Norway

Fill in the field if the entity has a **separate board of directors for the activities in Norway.**

State all the members of the board (chair, deputy chair, board members, deputy members and observers) with complete national

ID number/D number, name and address, **both in connection with new registrations and changes.** Remember to indicate any employee representatives by entering the letter D for 'elected by employees' in the field for special information.

For foreign nationals, state the D number; see the guide to Field 14 for more information about this. The national ID number/D number is for internal use only and will not be made public; see section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

What documentation must be attached follows from the overview of necessary attachments in connection with registrations, changes or striking off in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises, respectively.

27

Other remarks/ information

This field is for information that cannot be reported in the other fields in the form. Enclose a separate sheet if you need more space. Examples of information to be reported:

- Personal resignation pursuant to section 4-6 of the Business Enterprise Registration Act. State which role(s) you are resigning from.
- Special striking off from the Register of Business Enterprises. See the guide to Field 2.3.

28

Requested type of written language

Written communication to the entity will take place in the chosen type of written language.

29

Signatures

The notification must be signed in order to be approved.

The person(s) signing the notification confirm(s) that the submitted information is correct and that he/she/they is/are aware that providing incorrect information is a criminal offence; see section 189 of the General Civil Penal Code.

Who must sign the notification depends on where the entity is or shall be registered.

If the notification only applies to the **Central Coordinating Register for Legal Entities**, it must be signed by the board, a person authorised to sign on behalf of the entity, the general manager, business manager or other contact person.

Notifications to the **Register of Business Enterprises** must be signed by a person authorised to sign on behalf of the entity or persons obliged to submit notification. Persons obliged to submit notification are the board members for the Norwegian entity. If no such board of directors exists, the general manager of the Norwegian entity must sign the notification.

Required attachments/enclosures for new registrations, changes or striking off in the Central Coordinating Register for Legal Entities

The notification concerns:	Attachment requirements:
New registration	A or D (G)
Change of:	
Name/business name	E
Norwegian representative	EG
Board of directors	E
Signatures	E
Power of procuration	E
Auditor	C
Accountant	B
Striking off	F

Attachments/enclosures in connection with new registrations, changes and striking off

- A** Memorandum of association/articles of association/articles of partnership/other documentation showing when the entity was established/formed
- B** Declaration from the accountant that he/she undertakes the assignment, if this is reported (can also be stated in Field 25 in the form)
- C** Declaration from the auditor that he/she undertakes the assignment, if this is reported (can also be stated in Field 24 in the form)
- D** Certificate of registration/proof of registration from foreign business register, alternatively memorandum of association for foreign entity
- E** Documentation/records showing the submitted information
- F** Documentation/records showing that the entity has been closed down/that a decision has been made to wind up the entity
- G** Declaration from Norwegian representative that he/she has undertaken the assignment, if this is reported (can also be stated in Field 19 in the form).

Remember that some entities have a duty to be registered in the Register of Business Enterprises. In such case, the entity must meet the attachment requirements set out by the Register of Business Enterprises; see separate overview.

NOTE: All attachments/enclosures must be in Norwegian

Required attachments/enclosures for new registrations, changes or striking off in the Register of Business Enterprises

The notification concerns:	Attachment requirements:
New registration	ACH(DEFI)
Change of:	
Business name	CH(B)
Object	BH
Articles of association/articles of partnership	BH
Capital increase	BH
Implementation of capital reduction	BH
Dissolution – normal	CH
Signature when the notification is only signed by a person authorised to sign	CH
General manager	E
Board of directors	CHF
Partners – new	CH
Partners – resignation	CH
Personal resignation	G
Striking off	C or H

Attachments/enclosures in connection with new registrations, changes and striking off

Memorandum of association, records, articles of association, articles of partnership

- A** Memorandum of association/articles of association
- B** Articles of association/updated articles of partnership
- C** Records from a competent body showing the submitted information
- D** Records from competent body in the enterprise showing a decision to form an enterprise in Norway
- E** If the notification is only signed by the board of director or the general manager elected/appointed specially for the enterprise in Norway, records must be enclosed from a competent body showing the election/appointment.

Declaration from board members

- F** Declaration of intent from newly appointed members of the board who have not signed the notification.

Declaration/transcripts from others

- G** Copy of notice to the enterprise
- H** Proof of registration from foreign business register
- I** Declaration from Norwegian representative that he/she has undertaken the assignment.

NOTE: All attachments/enclosures must be in Norwegian

Coordinated register notification

Section 2 – Supplement for the Value Added Tax Register

Guide to form for registration in the Value Added Tax Register (VAT Register)

Altinn – submit the VAT return online

Everyone who is registered in the VAT Register can submit the VAT return via www.altinn.no.

There are many advantages to submitting the VAT return via Altinn. Read more about this at www.skatteetaten.no under the heading ‘Alt om merverdiavgift > Lever merverdiavgiftsoppgaven’.

Log in to Altinn using your own national ID number and a one-time code (PIN code) from your personal tax deduction card or your personal tax return. If you do not have a one-time code available, you can order new ones at www.altinn.no.

You need to have the Altinn role ‘Reporter/Submitter’ in order to fill in the VAT return in Altinn. If you wish to both complete and sign/submit the form, you also need the role ‘Reporter/Signer, Norwegian Directorate of Taxes’.

Roles have been assigned in advance to persons registered with one of the following roles in the Central Coordinating Register for Legal Entities on behalf of the entity: owner, general manager, chair of the board, board member and partner in the entity, and, if applicable, accountant, auditor and Norwegian representative of a foreign enterprise.

The auditor and board members of a limited company have only been assigned in advance the right to complete forms. If you do not have one of the mentioned roles in the entity, you must ask one of the persons who do to delegate the necessary Altinn role to you.

About the use of Section 2

Section 2 of the coordinated register notification is for those who establish or take over a business activity with turnover that falls under the provisions of the VAT Act. **On initial registration of the activity, Section 1 and Section 2 of the form must be submitted together.** The form is also used in the event of changes, cessation, closing down or transfers of business activity liable to VAT. The notification can be submitted to the tax office or the Central Coordinating Register for Legal Entities.

Section 2 can be submitted on its own if you apply for registration in the VAT Register for an entity that is already registered in the Central Coordinating Register for Legal Entities. *However, this is conditional on the necessary information in Section 1 of the coordinated register notification having been filled in when the entity was registered in the Central Coordinating Register for Legal Entities.*

If the form lacks information, it will take longer to register the entity in the VAT Register. **Remember** that both Section 1 and Section 2 must be signed.

How to fill in the form

Section 2 – Form for Norwegian registered foreign enterprise

1

Name/business name

Only fill in this field if Section 2 is submitted on its own (not together with Section 1). In such case, always state the organization number.

If the entity has not been assigned an organization number by the Central Coordinating Register for Legal Entities, i.e. is not previously registered, Section 1 of the coordinated register notification must also be completed.

State the name/business name under which the enterprise operates.

If the entity has a registration duty pursuant to the Business Enterprise Registration Act (of 21 June 1985), it must be registered in the Register of Business Enterprises before it can be registered in the VAT Register. In such case, the name/business name is the same as the one registered in the Register of Business Enterprises and stated on the certificate of registration.

2

Notification of business activity that is liable to VAT

Tick a box to indicate what the notification concerns. Remember to state the date.

Start, restart or takeover of business activity

State the date for the start, restart or takeover of the business activity involving the sale of goods and services that fall within the scope of the provisions of the VAT Act. If the registration concerns purchase/takeover of an active business entity, Field 7 must also be filled in.

Change of information

Always remember to state the entity's name/business name and the organization number it has been assigned. Otherwise, only fill in the fields to which the change applies. If a piece of information is to be removed (stricken off), write 'to be omitted' in the relevant field. Also state the date from which the changes apply.

Termination (closing down) of business activity

Always state the date from which the termination/closing down or sale/transfer of the business activity liable to VAT shall apply. In connection with sale/transfer of a business activity, Field 8 must always be completed.

3

Information on turnover

You must state the enterprise's turnover. The brochure 'Guide to Value Added Tax in Norway' contains more information about the VAT Act's distinction between turnover liable to VAT, turnover exempt from VAT (zero-rated turnover), and turnover exempt from VAT liability pursuant to the VAT Act. The brochure is available at taxnorway.no or from the Tax Hotline. Fill in the type of turnover and value in section 3 in the form.

To become registered in the VAT Register, the entity must have had a turnover covered by the VAT Act of more than NOK 50,000 during a twelve-month period. For charities and philanthropic institutions and organizations, the limit is NOK 140,000. Information about when the monetary limit was exceeded must also be provided in order for the entity to be registered from the correct period. Turnover liable to VAT and turnover VAT (zero-rated turnover) are included in the monetary limit of NOK 50,000 (NOK 140,000). Turnover that are exempt from VAT liability pursuant to the VAT Act does not count.

Documentation that the turnover has exceeded the monetary limit must be submitted together with the form.

It is also a condition for becoming and remaining registered in the VAT Register that the turnover liable to VAT takes place as part of business activities. Whether it is part of the business activity depends on a concrete assessment in each individual case. Reference is made to the brochure 'Lønnstaker eller næringsdrivende' ('Employee or self-employed person' – in Norwegian only), which is available online at www.skatteetaten.no. A key factor in this assessment is whether the business activity is likely to produce a profit. It is therefore important to state the expected value of turnover, and any procurement made or planned in connection with the business activity.

You are not entitled to state VAT in your sales documents until you are registered in the VAT Register. Once you exceed the monetary limit, you must report this to the tax authorities immediately. Until you receive a confirmation of registration, you must issue invoices exclusive of VAT. Once you exceed

the monetary limit, you must therefore, when you issue invoices, inform your customers that a separate invoice for the VAT amount will be issued when registration has taken place.

Advance registration

If the turnover has not exceeded the monetary limit for registration, but is expected to do so at a later date, you can apply for advance registration.

Advance registration can be granted in two types of cases:

1. When it is highly probably that the monetary limit will be reached within three weeks of the time the taxable turnover commences.
2. When substantial purchases have been made prior to the business commencing turnover.

Advance registration in accordance with section 2 is subject to a requirement that the enterprise, in normal operation, will have a turnover that well exceeds the monetary limit for registration pursuant to section 2-1 subsection (1) of the VAT Act. Furthermore, the activity must be considered to constitute business activity. Entities registered in advance are liable to pay VAT on their entire turnover from the date of registration. You must state the date from which the enterprise applies for advance registration. Advance registration can be granted with effect from the period in which the application was received at the earliest. Also state when turnover is expected to exceed the monetary limit for registration.

Substantial purchases

In order to be registered in advance, you must document that investments of at least NOK 250,000 including VAT have been made. The application must therefore contain an overview of investments that have already been made in the entity (see Field 3), documented by attached invoice copies.

It is a condition for advance registration on the grounds of

substantial purchases that the time that elapses from the application for advance registration is received until the monetary limit is expected to be reached is at least four months. To simplify case processing, you should also attach the following documentation with Section 2 of the registration notification:

- A description of the enterprise, including an overview of purchases to be made during the time until the monetary limit for registration is reached.
- If the enterprise needs a licence to carry out operations, has received public subsidies, a big loan commitment or similar, a copy of the commitment document should be included.

Retrospective VAT settlement

When a taxable person is registered, the person in question can apply for retrospective VAT settlements (i.e. deductions for input VAT in the time before registration). The conditions for being granted retrospective VAT settlements are that the procurement is no older than three years and that it is directly related to the current turnover.

Furthermore, it is a requirement that the procurement, at the time of acquisition, was made to be used in activities liable to VAT. For example, procurements that were previously used in connection with hobby activities and that taken into use by a business activity liable to VAT will not be deductible. Nor must the procured goods/services have been resold (without VAT) before the registration.

When applying for retrospective VAT settlements, the following must be attached with the application to the tax office:

- An overview of procurements covered by the application.
- Information about how the procurements have been used by the enterprise.

The tax office can request copies of invoices relating to the procurements concerned.

4

Special registration

The VAT Act section 2-2

In principle, registration in the VAT Register is based on each entity being one taxable person. Reference is made to section 2-2 subsection (1) of the VAT Act.

Below, you will find a brief description of the special forms of registration regulated by the VAT Act section 2-2 subsections (2) and (3). Further information about the conditions for and effects of the special entity definitions is available in the brochure 'Guide to Value Added Tax in Norway' at www.taxnorway.no or by contacting the Tax Hotline.

The VAT Act section 2-2 subsection (2)

An entity that is engaged in one or more types of business activities can, for VAT purposes, choose to divide up the business enterprise. This is regulated by section 2-2 subsection (2) of the VAT Act. The separate parts of the enterprise will, for VAT purposes, be considered to be two taxable persons. If you are engaged in activities covered by the VAT Act as well as activities *not* covered by the VAT Act, you can, for example, choose to divide these activities into two entities. In such case, only the part of the enterprise that has turnover that fall within the scope of the VAT Act shall be registered in the VAT Register. Two or more parts of the enterprise liable to VAT can also be registered separately. In such case, the separate parts shall be registered separately in the VAT Register. In connection with such special registration, each part of the enterprise must meet the registration requirements, including turnover exceeding the monetary limit. In Field 12 – Other – you must also state the organization number of the main entity, i.e. the entity that has applied for 'division'.

The VAT Act section 2-2 subsection (3)

Two or more independent entities can apply to be registered as one taxable person pursuant to section 2-2 subsection (3) of the VAT Act. Two entities registered together pursuant to section 2-2 subsection (3) are considered to be one enterprise liable to VAT, and VAT shall not be invoiced for sales between jointly registered entities. On application, the organization number of the entities that are to be jointly registered must be stated. Furthermore, information must be provided about the ownership relationship between the entities, and how the entities cooperate. In Field 12 – Other – you must state the organization number(s) of entities included in the joint registration.

5

Voluntary registration

Several services are exempt from the VAT Act, and some of these can apply for voluntary registration in the VAT Register. There are currently four such alternatives listed in the form.

6

Bank account number

Any outstanding VAT amounts owed to you will be paid to the account that you state to the tax authorities.

Changes to the account must be reported to the tax office in writing, so that the amount can be repaid to the account that you want. This notification must be signed by the person entitled to bind the enterprise.

7

Acquisition/take over of a business enterprise covered by the VAT Act

Here, you state the organization number (if any), the name and address of the person from which the enterprise (or parts of the enterprise) was taken over.

You must also state any assets taken over from the previous owner and the transfer price (purchase price). Tick the appropriate box to indicate whether the assets were taken over without VAT.

8

Sale/transfer of business enterprise covered by the VAT Act

Here, you state the organization number or national ID number of the person who has taken over the enterprise (or parts of the enterprise). You must also state any assets transferred and the transfer price (selling price), and tick the appropriate box to indicate whether they were transferred (sold) without VAT.

9

Operating equipment/goods

When terminating a business enterprise, state the sales value of goods and operating equipment withdrawn for own use. If VAT was levied on the amount, enter the term and year of the VAT calculation. For goods that have not been sold/transferred, state the book value and estimated value. You must also state whether assets remaining from the business enterprise will be sold or withdrawn for own use after today's date.

10

Miscellaneous questions

Here, you answer the questions that are relevant.

The questions at the bottom of Field 10 apply to **sole proprietorships engaged in the provision of services**. If you reply 'yes' to one or more of these questions, you must enclose documentation with Section 2 of the form.

11

Authorisation to sign VAT returns; paper format

If other people than the owner(s), such as the accountant, have been authorised to sign the VAT returns, you must state this here. Fill in the person in question's national ID

number, name, sample signature, address, postal code and postal district. If more than one person has been authorised, the same information must be provided for each of these persons on a separate sheet.

Tick to indicate whether you wish to submit the VAT returns on paper or online. If you wish to submit them online, see information about Altinn.

Businesses with a turnover of less than NOK 1,000,000 can, by application to the tax office, submit VAT returns annually instead of every other month.

In connection with new registrations, documentation must be provided that shows a turnover of NOK 50,000 (NOK 140,000) as soon as the monetary limit has been reached. If the documentation is submitted after the end of the two-month reporting period that the entity shall be registered from, the application for annual VAT returns will not be granted.

Tick the box if the turnover will not exceed NOK 1,000,000 during the calendar year and you are applying to submit annual VAT returns. Businesses engaged in the primary industries need not submit a special application to submit annual VAT returns.

12

Other

Here, you can provide additional information that may have a bearing on the registration. For entities that apply for registration pursuant to section 2-2 subsection (2) or (3) of the VAT Act, enter references to the 'main entity'.

13

Signature by the person(s) responsible

The notification shall be signed by the owner of the enterprise or the person(s) authorised to sign.

Remember that both Section 1 and Section 2 must be signed in connection with new registrations, changes and cessations. If the authorised person signs, the authorisation must be enclosed.

Further information is available from the Tax Hotline, tel. (+47) 800 80 000 or at www.skatteetaten.no.



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A complete overview of forms with belonging guidances
<http://www.brreg.no/blanketter/blankettoversikt.html>