

Information regarding submission of annual accounts

Norwegian registered foreign business enterprises (NUF) that operate or participate in activities in Norway or on the Norwegian continental shelf, and are subjects to Norwegian taxation in accordance with internal Norwegian legislation, are obligated to submit annual accounts containing notes to the account, annual report and an auditor's report to the Register of Company Accounts. Pursuant to the Accounting Act, section 2-1, there might be exemptions in certain circumstances. Entities are under obligation to submit annual accounts during the time span from being registered until being struck off the Register of Business Enterprises.

The complete annual accounts for the fiscal year 2015 have to be submitted to the Register of Company Accounts. The submission of the annual accounts must be done by using our [forms in altinn](#). In order to avoid late fees the deadline is 31 July 2016.

The Norwegian branch accounts have to be submitted to the Register of Company Accounts. If the foreign main business enterprise is obligated to submit the annual accounts in the homeland, it must also be submitted to the Register of Company Accounts. In that case, the accounting figures for the foreign main business enterprise must be included under the attachment form and the Norwegian branch account must be included as a file attachment. The registered representative has the required access rights in www.altinn.no.

The submission of annual accounts to the Register of Company Accounts must be made in addition to any reports to the Norwegian Tax Administration.

It is the business enterprise that is responsible for the payment of a potential late fee. If the business enterprise does not pay this fee, each board member or possibly the general manager will have a joint responsibility for the payment of the late fee. According to current rates, the late fee can at most accrue to 53 300 NOK.

In www.altinn.no you can find more information about the form [Annual accounts \(RR-0002\)](#), and a link to a [detailed guide](#).

Please contact the Register of Company Accounts at firmapost@brreg.no, if the information we have about your accounting obligation is wrong.

The Register of Company Accounts 20 June 2016