

Information from The Norwegian Tax Administration

Below you will find a summary of information from The Norwegian Tax Administration that is available at <https://www.skatteetaten.no/en/person/foreign/are-you-intending-to-work-in-norway/>

The screenshot shows the website's navigation bar with 'Person' and 'Foreign' highlighted in red boxes. Below the navigation bar is a search bar and a list of menu items: 'Taxes', 'Duties', 'National Population Register', and 'Foreign'. A banner for 'Coronavirus - important information from the Tax Administration' is visible, followed by the main heading 'Are you intending to work in Norway?'. Below this heading is a paragraph explaining that employees in Norway must have a tax deduction card, submit tax returns, and receive tax assessment notices. A grid of links provides further information on various topics, with 'Foreign professors, teachers and researchers resident abroad' highlighted in a red box.

Person / Foreign

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Coronavirus - important information from the Tax Administration

- [Tax offices and SUA-offices opens for ID control](#)
- [Package of measures: Apply for deferred payment, changes in rules and postponed deadlines](#)

Are you intending to work in Norway?

As an employee in Norway, you must have a tax deduction card, submit tax returns and receive tax assessment notices.

- You must do the following when you start working in Norway.** →
Answer some simple questions to find out what you as a foreign worker must do when you start working in Norway.
- Tax deduction cards for foreign workers** →
You must have a tax deduction card if you want to work in Norway
- The tax return for foreign workers** →
When you work in Norway, you'll receive a tax return. It presents a summary of your income, deductions, wealth and debt.
- Tax assessment for persons** →
Once your tax return has been processed, you'll receive a tax assessment notice which shows how much tax you'll have to pay.
- Continental shelf workers, seafarers, artists and sportspersons** →
Special tax rules apply if you belong to one of these groups.
- Tax in Norway** →
The tax that we pay is used to finance public services such as health services, hospitals, education and transport.
- Foreign professors, teachers and researchers resident abroad** →
If you fall under this category and you'll be working temporarily in Norway, you must pay tax to Norway.

Tax in Norway

If you're doing work in Norway and receive remuneration, you must

- pay tax to Norway for the income you earn in Norway;
- pay tax to Norway for the income you earn abroad, unless Norway has a tax treaty with the relevant country that limits your tax liability to Norway

What is a tax return?

When you work in Norway, you'll receive a tax return. It presents a summary of your income, deductions, wealth and debt. This is also applicable if you have done work from your home country but been paid by a Norwegian employer.

You'll receive a pre-completed tax return from the Norwegian Tax Administration in March if you work in Norway or on the Norwegian continental shelf. The tax return is a summary of income, deductions, wealth and debts for one calendar year. The summary is based on the information that was registered for you as of 31 December in the calendar year concerned.

The information in the tax return forms the basis for your annual tax assessment. To make sure you don't pay too much tax, you must check that the information in your tax return is correct.

The tax return contains a preliminary calculation of whether you've paid too much tax (overpaid tax) or too little tax (underpaid tax). Note that this calculation isn't final and that the Norwegian Tax Administration may make changes to this calculation until we have processed your tax return and you receive your [tax assessment notice](#). That's why it's important that you let us know if your tax return contains any errors.

You're responsible for ensuring that the tax return is correct. You must check [the information and correct any errors or missing information](#).

If you're an online user, [you can log in to check your information](#). If you are not an online user, you will receive a pre-completed tax return by post. If you register as an electronic user as soon as possible, you will still be able to log in and check and edit your information online.

If all the information is correct and you don't make any changes, you can submit the tax return. The deadline for making corrections and submitting the tax return is 30 April. Tax returns not submitted by 30 April will be considered as having been submitted with the pre-completed information as stated when the deadline expired.

If you haven't received your tax return, [contact the Norwegian Tax Administration](#) and ask to be sent a new tax return. This also applies if you have lost your tax return.

Become an online user

As an online user, you get access to online services from local and public authorities. For example, you can visit the Tax Administration's website to check and submit your tax return, apply for and change your tax deduction card and change your address. You can communicate with the Tax Administration and get access to your files electronically.

You need your D-number to register an online user.

[How to register a new online user with MinID](#)

Log in online to check your tax return

[How to log in with MinID.](#)

[Log in with MinID to check the tax return](#)