

## Norway - Information on residency for tax purposes

### Section I – Criteria for Individuals to be considered a tax resident

Individuals who stay in Norway for more than 183 days during a twelve-month period, will become tax resident in Norway. The same applies to individuals who stay in Norway for more than 270 days during a thirty-six month period. All whole and part calendar days in Norway are included in the calculation of the number of days.

Individuals who stay in Norway for more than 183 days during the year in which they move to Norway, will be deemed tax resident from the first day of their stay in Norway. If the 183 days are split between two income years, they will be deemed tax resident from 1 January of the second year.

Individuals who stay in Norway for more than 270 days during a thirty-six month period, will be deemed tax resident from 1 January of the year in which the stay exceeds 270 days.

#### Relevant provision:

The Norwegian Tax Act section 2-1.

#### Further guidance may be found at:

[www.skatteetaten.no](http://www.skatteetaten.no) – Tax return – Topic and deductions – Abroad – Moved to or from Norway

### Section II – Criteria for Entities to be considered a tax resident

A company which is incorporated and registered abroad may be deemed a resident for tax purposes in Norway if the company's effective management (board of directors) is located here.

The concept of tax residency in Norway is broadly in line with the definition in the OECD Model Double Taxation Convention. In general, where a company is incorporated and registered is not determinative for the question of residency according to Norwegian tax law.

In case of transparent companies with no limitation of the liability for the partners, e.g. partnerships, the partners of the company may be residents and subject to tax.

For companies incorporated and registered in Norway to be deemed a non-resident for tax purposes in Norway, a broader assessment has been applied by Norwegian Tax Authorities, whereby the situation of the company's place of effective management is one of a set of factors to be considered.

### Section III – Entity types that are as a rule not considered tax residents

*Transparent companies are not considered to be taxable as such in Norway. According to Norwegian tax law, it is the partners of the transparent companies who are liable to tax.*

**Section IV – Contact point for further information**

*The Norwegian Tax Administration*

[www.skatteetaten.no](http://www.skatteetaten.no) (*English language is available*)

*Telephone: +47 22 07 70 00*

*For English menu, press 9.*

*The telephone lines are open on weekdays, 8.00 am - 3.30 pm.*