

Jurisdiction's name:	NORWAY
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

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Individuals who stay in Norway for more than 183 days during any twelve-month period, will become tax resident in Norway. The same applies to individuals who stay in Norway for more than 270 days during any thirty-six month period. All days and parts of a day 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 – Person – Taxes – Help to get the taxes right - Abroad – Tax residence in Norway when moving to or from Norway

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

A company incorporated under Norwegian company law is resident for tax purposes in Norway. A company or similar entity which is not incorporated under Norwegian company law is also resident for tax purposes in Norway if the company's effective management takes place in or from Norway. When assessing whether the effective management is in Norway, the relevant factors to be considered are if the management at board level and daily management are exercised in Norway. Also other circumstances concerning the organization and business of the company such as where the key management is located and the commercial decisions necessary for the conduct of the entity's business as a whole are in substance made are relevant to take into account.

An exception applies where a company or similar entity is resident in Norway and another state under domestic law, but under an applicable double tax treaty is deemed to be tax resident only of the other state. In such case the company or similar entity, is treated as a non-resident company also under domestic law.

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

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

Section IV – Contact point for further information

The Norwegian Tax Administration

<https://www.skatteetaten.no> (English language is available)

By phone +47 22 07 70 00

For English menu, press 9.

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