



NORWEGIAN
CUSTOMS & EXCISE

Exportation of goods by persons living abroad or persons with residence on Spitzbergen or Jan Mayen and purchased during temporary stay in Norway.

This form is to be used when a person living abroad or a person with residence on Spitzbergen or Jan Mayen requests a refund of the Value Added Tax from the seller for goods which are to be taken out of Norway in travellers' luggage.

The purchaser is to send the form, authenticated by Customs, back to the seller.

The form is for use by residents of countries *other than Denmark, Finland and Sweden only*, as well as for sales to persons with residence on *Spitzbergen or Jan Mayen*.

A refund of the Value Added Tax is granted for sales to persons living abroad if the individual invoice amounts to a minimum of NOK 250 excluding VAT and if the exportation of the goods takes place within a month of purchase.

On sales to persons with residence on Spitzbergen or Jan Mayen a refund of VAT is granted in accordance with the same provisions when the price of the individual item amounts to a minimum of NOK 1.000 excluding VAT. A group of goods normally forming an unit is deemed to be an item.

Seller's name	Purchaser's name
Address	Address in home country / on Spitzbergen or Jan Mayen
Post code and place	Post code and place
Country	Country

Quantity	Type of goods	Retail price NOK ex. Value Added Tax	Value Added Tax NOK

Seller's signature and stamp	Invoice No and date
------------------------------	---------------------

*The purchaser may not claim any refund of Value Added Tax without authentication from the Customs Authorities.
The purchaser must therefore present this declaration to the Customs on departure from Norway, and thereafter return the declaration by post to the seller who will refund the Value Added Tax.*

The above-mentioned goods have today been taken out of Norway / taken to Spitzbergen or Jan Mayen by the purchaser.	Stamp	Place and date
		Signature of Customs Officer