

## TAX APPEAL

### Required documents:

1. Skatteoppgjør / Tax Assessment notice for a tax year. This document will be available between June and October. If you don't have tax assessment notice yet - send only PIN codes!
2. **Altinn/MinID** codes to the tax system. If you don't have PIN codes - you can order them through our site [www.podatek.no](http://www.podatek.no)
3. Certificate of obtained income and advance tax paid in given year in Norway (Årsoppgave from employers or A08 downloaded from Altinn site, document Årsoppgave from NAV if you have received benefits other than family benefit/cash benefit.
4. Payslips for each month of work in Norway in tax year or summarized payslip.
5. If you've paid for the costs of living in Norway and commuted to your family in your home country (spouse and/or children) or to **'independent housing'** in your home country, you can claim for so-called 'family/single commuter' - Pendler status. Required documents:

#### Married person:

- Marriage certificate (issued maximum 2 years ago)
- Certificate of joint residential address in your home country with wife/husband/child/children – document issued in 2021 by the Population Register, **with the information about the period of joint residential address**
- Confirmation of turn-return travels - attach copies of tickets or other documents confirming travels: plane tickets/ferry tickets (no invoices for flights!).  
Confirmations must contain the full date of travel (for 2017 minimum 3 travels are required, even if costs of travels will not be deducted)

#### Single parents with a child/children (children under the age of 22):

- Birth certificate (issued maximum 2 years ago)
- Certificate of joint residential address in your home country with child/children – document issued in 2021 by the Population Register, **with the information about the period of joint residential address**
- Confirmation of turn-return travels - attach copies of tickets or other documents confirming travels: plane tickets/ferry tickets (no invoices for flights!).  
Confirmations must contain the full date of travel (for 2017 minimum 3 travels are required, even if costs of travels will not be deducted)

#### Single (unmarried) commuters who do not have independent housing in Norway but have a rented or own apartment in home country, which area exceeds 30m<sup>2</sup> for one person; the apartment has the access to running water and sewage system and is for disposal of commuter for 7 days a week for 12 months:

- A certificate confirming possession of own apartment or house in your home country (ownership or lease agreement)
- Confirmation of at least 4 turn-return travels between home country and Norway (attach copies of tickets or other documents confirming travels: plane tickets/ferry tickets (no invoices for flights!).  
Confirmations must contain the full date of travel); (for 2017 confirmation of travelling at least once every three weeks is required)

6. If you paid yourself for accommodation and electricity in Norway, please attach the document confirming the amount of fees paid for a rent and/or electricity bills in Norway in given year. Required documents:
  - Rental agreement of the house/flat + bank transfers or payslips from employer  
**ATTENTION! Deduction of the accommodation without confirmation of payment is possible only if the annual fee was max. 10,000 NOK. You need a written confirmation from the owner of the apartment with the total amount paid. Payments over 10,000 NOK (on a yearly basis) are accepted only in the form of bank transfers.**
7. If you have children under the age of 12 (age till the end year which you are appealing) you are entitled to a parental allowance (foreldrefradrag)- a deduction for your documented expenses for the care of children such as nursery, day care center and after school activities (Excluding the activities taking place on days off from school!).

#### Required documents:

- Birth certificate (issued maximum 2 years ago)
- Certificate of joint residential address in your home country with child/children – document issued in 2021 by the Population Register, **with the information about the period of joint residential address**
- Certificate from the nursery/kindergarten/ institution organizing sports activities with the amount of fees paid in tax year (including data: name and surname of the child and parents, official stamp of the institution, signature of entitled person and total amount paid for a year.

[www.polishconnection.no](http://www.polishconnection.no) • [www.podatek.no](http://www.podatek.no) • [www.omega-as.no](http://www.omega-as.no)

**ATTENTION! You are not entitled to parental allowance if you claim 10% standard deduction for foreign worker. Payments over 10,000 NOK (on a yearly basis) are accepted only in the form of transfers with relief.**

8. If you are single and do not have documentation for **pendler** deductions **you can claim 10% standard deduction for foreign worker** provided that the tax year was your first or second year of your work in Norway. If so - please attach documents from the point. 1-4.
9. Årsoppgave – document from the bank in Norway with the account balance for the last day of given year – needed if you have not received Skattemelding.

### **CHECK WHAT YOU SHOULD KNOW BEFORE SUBMITTING THE DOCUMENTATION:**

- ✓ In the appeal for 2018, the rules regarding the use of pendler status are changed:
  - if you have access to the kitchen (you can cook a hot meal), you cannot deduct daily allowance
  - you can use the accomodation tax relief only for two years (\*people who changed municipality will be entitled to this deduction again)
  - in the deduction of pendler status to the spouse / child it is no longer required to document the minimum number of trips to deduct accommodation or daily allowance. If you are single and claiming Pendler status, you no longer have to travel once every 3 weeks – 4 turn-return travels will be enough!
- ✓ Remember, there is no longer the possibility to apply for 2nd class settlement.
- ✓ The norwegian tax office has tightened the control over the documentation. Please remember to attach to translation of documents also original copies of certificates from your home country. We kindly remind that all documents that are not issued on UE form must be translated into English or Norwegian.
- ✓ Remember to complete our form carefully so the Tax Appeal will be more precise.
- ✓ If you want to send us your documentation by regular mail, remember - **do not send the original documents!**

**The cost of translation of documents in our office: 75 PLN /page translation (up to 1800 characters)**

**\* Translation into Norwegian or English**

**Please send copies of documents or scans together with filled table to address:**

Polish Connection Sp. z o.o.  
ul. Antoniego Abrahama 37/3  
81-366 Gdynia

[office@polishconnection.no](mailto:office@polishconnection.no)  
[gdynia@podatek.no](mailto:gdynia@podatek.no)

## Terms of service:

- a) By completing and signing this form, the Client orders the tax appeal service made by Polish Connection Sp. z o.o. based in Gdynia, for a fee indicated in the price list located under the table.
- b) Remuneration for the services rendered shall be paid on the date indicated in the invoice delivered in person or to the e-mail address given in the form. NOTE: Payment for tax appeal is in advance. The service goes to the realization after the payment.
- c) In case of resignation from the service after receiving information from us that documents have been checked and accepted for implementation, the Client will be charged 50 PLN for the preparation of the documentation for the service.
- d) The Client confirms the accuracy of the data provided in the form.
- e) The Client confirms that the address of residence indicated in the table below is the address of his actual residence, to which all correspondence related to the order will be directed.
- f) Invoices will be delivered in person or in electronic form to the e-mail address provided by the Client. The Parties agree that the day of delivery of the invoice in electronic form shall be the day following the day on which the invoice is sent by Polish Connection Sp. z o.o.
- g) Invoices in paper form are sent only at the explicit request of the Client and in case of inability to send an e-mail to the indicated address, e.g. due to an incorrect e-mail address. In this case the provision of point j) shall apply accordingly.
- h) The Parties agree that the possible consequences of giving a false, wrong mailing address or information about its change shall be charged to the Client.
- i) The Client authorizes Polish Connection Sp. z o.o. to issue an invoice without signature.
- j) In case of Client's delay in payment an invoice, statutory interest will be charged.
- k) Polish Connection Sp. z o.o. is entitled to collect an amount of 30 PLN for preparing and sending a request for payment in case of the Client is remaining in delay with payment of remuneration or its part.

I confirm that the data provided in the table below are reliable and true.

I confirm that I have read the above terms and agree to the provision of services held by Polish Connection Sp. z o.o. on the above principles. I agree to the processing of my personal data by Polish Connection Sp. z o.o. with headquarters at ul. Abrahama 37/3, 81-366 Gdynia in order to provide the service.

I hereby agree to the processing of my personal data by Polish Connection Sp. z o.o. with headquarters at ul. Abrahama 37/3, 81-366 Gdynia, for marketing purposes. In particular I agree to contact for marketing purposes and to submitting a cooperation offer via e-mail address.

I have been informed about the possibility of withdrawing my consent at any time by using the form called „WITHDRAWAL OF CONSENT FORM OF THE DATA SUBJECT "sent by e-mail to office@polishconnection.no or by post to ul. Abrahama 37/3, 81-366 Gdynia.

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Date, signature of the Client

**! COMPLETE THE TABLE CAREFULLY !**

Name	Surname	D-number / personal number
Identification number in your home country		Marital status <input type="checkbox"/> married <input type="checkbox"/> single <input type="checkbox"/> divorced/separated <input type="checkbox"/> widowed
Address in Norway		Address in your home country
Mobile in Norway	E-mail	
Mobile in your home country		
<b>Login and password for altinn.no (codes MinID/Altinn/ token from the bank)</b>		
The exact date of employment in Norway		
The year 2017 /2018/2019 was your <b>(SELECT YEAR OF YOUR TAX APPEAL)</b> : <input type="checkbox"/> First year of work <input type="checkbox"/> Second year of work <input type="checkbox"/> Another year of work		
Did you work in Norway in 2016? <input type="checkbox"/> YES <input type="checkbox"/> NO	If <b>YES</b> - how many days	
Did you work in Norway in 2017? <input type="checkbox"/> YES <input type="checkbox"/> NO	If <b>YES</b> - how many days	
Did you work in Norway in 2018? <input type="checkbox"/> YES <input type="checkbox"/> NO	If <b>YES</b> - how many days	
Name of employer / employers		
Specify <b>the months</b> you worked in Norway		
Trade union dues (YES / NO)		
Are you employed as a seafarer / fisherman?		
Did your employer cover travel tickets / accommodation (and it was not deducted from your salary)	If <b>YES</b> – mark the correct one <input type="checkbox"/> TRAVEL TICKETS <input type="checkbox"/> ACCOMMODATION	
The exact number of kilometers (distance) from the place of residence (in Norway) to the workplace in Norway <i>(Provide only if your employer <b>does not cover</b> transport to work)</i>		
The exact number of working days in Norway in a tax year <i>(Provide only if your employer <b>does not cover</b> transport to work)</i>		
Did your employer cover food expenses or provide daily allowance? <input type="checkbox"/> YES (daily allowance) <input type="checkbox"/> YES (food expenses) <input type="checkbox"/> NO	If <b>YES</b> – what was the daily rate?	
Did you have the access to the kitchen in place you lived in 2018 in Norway?	<input type="checkbox"/> YES <input type="checkbox"/> NO	

<b>2ND CLASS SETTLEMENT FOR 2017</b> First and last name, date of birth of the spouse and the amount of gross income received for 2017	
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Type of housing (set X in the right place)	House	Flat	Guesthouse	Hotel	Habitable container	Rented room
Norwegian area of apartment in m <sup>2</sup>						
If the apartment is shared with others, please specify the number of people						
Dependent children under the age of 12; Please provide the names, surnames, dates of birth						
Documented expenses for the care of children to maximum 12 years old such as nursery, day care center, babysitter (contracted), sport activities			<i>Type of expense, amount</i>			
The number of km from the place of residence in Norway to the place of residence in your home country			<i>Specify only if the employer does not pay for the transport to home country</i>			
Number of travels to home country in a tax year (1 travel = turn and return trip)						
The cost of tickets to home country. Please specify the sum in the currency in which they were paid ( <u>only for ferry tickets</u> , if the employer does not pay for the transport to home country)						
The total sum of documented fees for rented apartment in Norway for the tax year			<i>Specify only if the employer does not provide free housing</i>			
The total fee for the electricity in Norway, if was not included in the rent - for the whole tax year			<i>Specify only if the employer does not pay for electricity</i>			
Number of days of stay in Norway in the tax year (working days + free days)						

Are you exempted from paying Norwegian social contributions? (it mainly concerns persons delegated to work in Norway by foreign company, see detailed information below the table)	<input type="checkbox"/> YES <input type="checkbox"/> NO
Did salary cover the periods of work in Norway and days off (avspasering) in your home country ( if you work in rotation system)	<input type="checkbox"/> YES <input type="checkbox"/> NO
Do you think that you are exempted from paying tax in Norway (fully or partially)  If YES, enter the amount which according to you should be tax-free	<input type="checkbox"/> YES <input type="checkbox"/> NO
If the employer covered the travel costs to your home country please specify the number of travels ( 1 travel = turn and return trip)	
Additional information and suggestions	

<b>Address or e-mail for which we will send tax settlement and invoice</b>
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Have you ever did the tax assessment with the help of our company (Polish Connection)?	
YES (which year)	NO

People who have exemption from paying Norwegian social contributions (A1) have to prove it to Norwegian Tax Office.

The exemption is issued by NAV (Internationale saker) based on form E101/A1.

If you are not sure about your situation, ask your employer!

It is responsibility of employer to send form E101 / A1 to NAV with the request for exemption from Norwegian social contributions if the contributions are deducted in your home country. If the form with exemption was sent to the Tax Office after paying Norwegian contributions – you'll get return.

#### Price of service:

**TAX APPEAL 550 PLN (\*the price does not apply to Tax appeals for seafarers / fishermen)**

**Tax appeal send to Central Office Foreign (SFU) + 50 PLN to basic price**

**If you want to pay in EU or NOK, the price depends on the exchange rate for the day**

**The fee is charged before the preparing the tax appeal. The service will be done after receiving the payment. \* In case resignation from the service after receiving by the client the information that document have been checked and accepted for realization the Customer will be charged with 50 PLN for preparing the documentation for the service.**

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