

Tax settlements 2021 - SEAFARERS

IMPORTANT CHANGES!

This year, the Norwegian tax office has introduced changes and does not require sending documentation for deductions. On the other hand, **REMEMBER** to keep the documents in case of a possible control. The Office has the right to check the your tax declaration up to 5 years back! When sending tax return we rely on data from the form and other documents required for tax report (income documentation).

Seafarers can't make deduct child care and interest from credit.

If you had a 25% tax card the so-called KILDESKATT (PAYE) in 2021, you will not be able to send your tax report. **IMPORTANT** – Check if it is beneficial for you to cancel kildeskatt and receive tax refund!

It is important to have MIN ID codes /possibility to log in with an SMS code, BANK ID or NETS application, not only to send a digital tax report but also to download a report about your earned income from the tax office's system. Single use Altinn codes are no longer sufficient to download an income report.

The tax return will be published in several rounds from March 16.

Most informations you will read at our website www.podatek.no ...

Required documents which we need to prepare settlement:

1. Document **Selvangivelse /Skattemelding /Tax Return 2021** – this document will be available in Altinn from 16 March. Please send us PIN codes in case you haven't received *Skattemelding* yet.
2. Pin codes or others option for logging in (BANK ID/ BUYPASS/ NETS) to the tax system. If you can't log in - please will contact us or order codes through our site www.podatek.no
3. Certificate of obtained income and advance tax paid in 2021 in Norway (Årsoppgave from employers or A08 downloaded from Altinn site and Årsoppgave from NAV if you have received benefits other than family benefit/cash benefit).
4. Payslips for each month of work in Norway in year 2021 or summarized payslip for year 2020.
5. Seaman's book
6. Filled form. – It is **important** to read about all changes in tax settlements for 2021!

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

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

e -mail: office@polishconnection.no , gdynia@podatek.no

Terms of service:

- a) By completing and signing this form, the Client orders the tax settlement 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 settlement 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 75 PLN for the preparation of the documentation for the service.
- d) The Client confirms the accuracy of the data provided in the form and is fully responsible for this information.
- 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 of 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's 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.

Date, signature of the Client

Name	Surname	D-number / personal number
Identification number in your home country	Marital status <input type="checkbox"/> married <input type="checkbox"/> partnership/relationship <input type="checkbox"/> divorcee / separation <input type="checkbox"/> widow / widower	
Address in Norway	Address in your home country	
Mobile in Norway: Mobile in your home country:	e-mail:	
Login and password for altinn.no (codes MinID/Altinn/CODE SMS/TOKEN from the bank/NETS)		
The exact date of employment in Norway		
The year 2021 was your <input type="checkbox"/> first work year in Norway <input type="checkbox"/> second work year in Norway <input type="checkbox"/> following year work in Norway		
Name of employer / employers in 2021 + employment dates 2021		
Specify the months you worked in Norway in 2021		
Your tax card in 2021 year		
Trade union dues <input type="checkbox"/> YES <input type="checkbox"/> NO		
Did your employer cover travel tickets / accommodation	<i>If NO – we will need some more documents and will contact with you</i>	
Did you have common residence with your family in your country of origin or (if you are SINGLE PENDLER) you lived in your apartment on your own?		
Dependent children <u>under the age of 12</u> Please give name, surname and date(s) of birth		
Documented expenses for the care of children such as nursery, day care center and after school activities f.e. sport for year 2021	<i>Type of cost, the amount</i>	

Very important - this part must be filled very carefully

Name of employer /ship owner	
The period of work for the ship owner in 2021	
Number of days spent on board while working for the ship owner	
What water? (Norwegian waters / Norwegian continental shelf / International Waters / other)	
The number of days on the Norwegian shelf	
Number of standstill days in Norwegian ports	
The number of days on another shelf (f.e. UK shelf)	
Number of days in international waters (e.g. Transfer from point A to point B)	
Flag	
Ship Registry (NIS or NOR?)	
Exemption from contributions in Norway (A1) – yes/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.

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

TAX SETTLEMENT

NORWAY	
Standard tax settlement (without deduction)	250 PLN
Pendler tax settlement (deductions: travel, accommodation, food)	400 PLN/600 PLN
Interest on the loan deduction	+200 PLN to the settlement price
Child care deduction	+ 150 PLN to the settlement price
Estate declaration	+ 200 PLN to the settlement price
Cryptocurrencies, shares	+ 200 PLN to the settlement price
Tax settlement for seafarers	from 800 PLN (depending on the complexity of the situation)
Tax settlement for fishermen	from 800 PLN (depending on the complexity of the situation)
Settlement - FAMILY IN NORWAY	from 250 PLN for one settlement
Settlement of 1-person activity (company that is not a VAT payer)	+ 150 PLN to the settlement price
Tax appeal – adjustment of months	350 PLN
Tax appeal with deductions	from 500 PLN
Tax appeal seafarer, fisherman	from 1000 PLN
Application for a certificate of tax residence	from 150 PLN (depending on the complexity of the situation)

***We also have the possibility to issue invoices in NOK or EURO.**