

Tax settlements 2022

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).

Therefore -if you have deductions from travelling please send us travel confirmation (Wizz Air invoices are not enough).

If you had a 25% tax card the so-called KILDESKATT (PAYE) in 2022, 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!

In settlements for 2022, there is no longer tax class 2 due to low/zero income of the spouse and there are no tax calculations with the 10% discount.

Remember – there were also changes regarding the use of pendler status

If you have access to the kitchen (you can prepare a hot meal), you cannot deduct diets.

Deduction of accommodation/diet costs can only be used for two years - people who change their municipality of residence due to a change of job will acquire the right again. If you benefite from this deduction for the last 2 years or you had the right to it, but you do not fullfill the new requirement you can't have this deduction this year.

For pendler to family the minimum amount of travels limit that needs to be taken to deduct the ticket costs has been abolished, but the own contribution must be exceeded to make this write-off profitable (the minimum number of trips for a lone pendler has been changed so that he can make deductions. A lone pendler must have at least 4 trips a year and exceed his own contribution to make the travel deduction profitable)

If you have children which till the end of year 2022 were under age of 11 you can deduct costs of nursery school, baby sitter, kindergarten (the deduct not contain cost meals), sports and artistic activities that are co-organized by associations and clubs - taking place in the afternoon hours (hours responding to working school day-care room and excluding the activities that are being held on days off from school!).

REMEMBER Should have you joint residency with your child.

In addition expenses in excess of NOK 10,000 on an annual basis must be paid by bank transfers.

It is important to have possibility to log in with an SMS code, BANK ID or BUYPASS, 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 14.

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

www.polishconnection.no • www.podatek.no • www.omega-as.no

Required documents which we need to prepare settlement:

1. Document Selvangivelse /Skattemelding /Tax Return 2022 – this document will be available in Altinn from 14 March. Please will contact us if you haven't received Skattemelding.
2. MINID SMS or others option for logging in (BANK ID/ BUYPASS) to the tax system. If you can't log in - please will contact us.
3. Certificate of obtained income and advance tax paid in 2022 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 2022 or summarized payslip for year 2022.

IMPORTANT → In connection with the update of tax regulations in Poland, it is necessary to determine your tax residence! In the case of residence for tax purposes in Poland (whenever you have a family, house, registration here) you must show your abroad income in the Polish tax office! If you have doubts about where your tax residence is, apply with our help to the Norwegian authority for a certificate.

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 order 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 the documentation for the service.
- d) The Client confirms the accuracy of the data provided in the form and is fully responsible for this informations.
- 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

Part 1 – for all

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		Do you have kids and have you common registration? If yes, note the old.
Address in Norway in 2022 and the date accommodate (if in 2022 year you had more address, please give up all)	Address in your home country in 2022 (Address in Norway in 2022 and the date accommodate (if in 2022 year you had more address, please give up all))		
Mobile in Norway: Mobile in your home country:		e-mail:	
Login and password for altinn.no (MINID SMS/BUYPASS/BANKID)			
The exact date of start of employment in Norway			
The year 2022 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 2022 + employment dates 2022			
Specify the months you worked in Norway in 2022			
Trade union dues (YES / NO) if yes – enter the total amount:			
Your tax card in 2022 year			
Did your employer cover travel tickets / accommodation ?		If YES – mark one <input type="checkbox"/> TRAVEL TICKETS <input type="checkbox"/> ACCOMMODATION	
Do you have residence with your family in your home country or in case of LONESOME PENDLER do you have your own flat- owned/rented? (for the period you're applying for deductions)			
Work place address on Norway in 2022- filling in is obligatory if your individually paying for work transport			
Specific and accurate amount of days of work in Norway in a given tax year (is to be filled out only when the employer is not paying for work transport)			
Did your employer cover food expenses or provide daily allowance? <input type="checkbox"/> YES (daily allowance) <input type="checkbox"/> YES (covers food expenses) <input type="checkbox"/> NO		If YES – what was the daily rate?	
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?			
The exact numbers of working days in year 2022 (provide only if your employer <u>does not</u> cover trips to work)			
The exact number of kilometers (distance) from the place of residence (in Norway) to the workplace in Norway (provide only if your employer <u>does not</u> cover trips to work)			
Did you have the access to the kitchen in place you lived in 2022 in Norway		<input type="checkbox"/> YES <input type="checkbox"/> NO	

Part 2 – to fill by people applying for "pendler" status

Did you change your living place (commune) in last two years? (if yes, when?)						
Did you change your employer in last two years? (if yes, when?)						
Type of housing accommodation in Norway in 2022 year?	House	Flat	Guesthouse	Hotel Did you have guaranteed meals?:	Habitable container	Rented room
Norwegian area of apartment in m ²						
If the apartment is shared with others, please specify the number of people						
Dependent children; Please provide the names, surnames, dates of birth						
Documented expenses for the care of children to maximum 11 years old such as nursery, day care center and after school activities f.e. sport and artistic classes (foreldrebetaling) *do not concern language classes, maintenance etc.			<i>Type of expense, amount</i>			
The number of km from the place of residence (in Norway) to the place of residence in home country			<i>Specify only if the employer does not pay for the transport to work</i>			
The number of travels to home country in a tax year 2022 (if you paid yourself)			→ TO NORWAY		<- FROM NORWAY	
The number of travel (for which you paid yourself) – one way			PLANE		FERRY	
The cost of tickets. (Please specify the sum in the currency in which they were paid) *Specify only if the employer does not pay for the travel to home country.			PLANE		FERRY	
The total sum of documented fees for rented apartment in Norway for year 2022			<i>Specify only if the employer does not provide free housing and you right to this deduct yet</i>			
The total fee for the electricity in Norway, if was not included in the rent - for the whole year 2022			<i>Specify only if the employer does not pay for electricity and you have right to this deduct yet</i>			

Number of days of stay in Norway in 2022 (working days + free days) * fill up if you haven't access to kitchen	
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Part 3 – to fill by people delegated to work in Norway by foreign company and / or working on in a rotation system:

Are you exempted from paying Norwegian social contributions? <i>(it mainly concerns persons delegated to work in Norway by foreign company, see detailed information below the table)</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO
Did salary cover the periods of work in Norway and days off (<i>avspasering</i>) 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	

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

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.

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.**