

Tax settlements 2023 - FISHERMEN

IMPORTANT CHANGES!

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 2023, 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!

Remember!

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

Deduction of accommodation 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 benefit from this deduction for the last 2 years or you had the right to it, but you do not fulfill 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)

In settlements for 2023, 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.

If you have children which till the end of year 2023 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 7.

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 2023** – this document will be available in Altinn from 7 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 or order codes through our site www.podatek.no
3. Certificate of obtained income and advance tax paid in 2023 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 2023 or summarized payslip for year 2023.
5. Filled form. – It is **important** to read about all changes in tax settlements for 2023!
6. Information on catches for each month
7. Invoices /receipts for buying fishing equipment (work shoes, gloves, etc.)

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. If you have a sailing book, this provision does not apply to you.

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 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



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 (MINID SMS/BANKID/BUYPASS)		
The exact date of start of employment in Norway		
The year 2023 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		
Do you have permanent residence in Norway or at the day 31 December 2023 your stay above 183 days within last 12 months or 270 days within last 36 months? <input type="checkbox"/> YES <input type="checkbox"/> NO * If yes, you should show your income and assets from abroad → Please, fill additional form.		
Name of employer / employers in 2023 + employment dates 2023		
Specify the months you worked in Norway in 2023		
Your tax card in 2023 year		
Trade union dues	<input type="checkbox"/> YES <input type="checkbox"/> NO	
Do you have a family in your home country?		
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?		
Did your employer cover travel tickets / accommodation	If YES – mark one <input type="checkbox"/> TRAVEL TICKETS <input type="checkbox"/> ACCOMMODATION	
Did your employer cover travel tickets / accommodation	If NO – we will need some more documents and will contact with you	
Dependent children under the age of 11 - 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 2023 *do not concern language classes, maintenance etc.	Type of cost, the amount	

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

Polish Connection Sp. z o.o., ul. Antoniego Abrahama 37/3, 81-366 Gdynia, Poland +48 58 727 05 55, office@polishconnection.no

Sąd Rejonowy Gdańsk-Północ w Gdańsku, VIII Wydział Gospodarczy Krajowego Rejestru Sądowego, KRS: 0000293619 Kapitał zakładowy: 50.000 PLN, REGON: 220513232, NIP: 5862212441

Very important - this part must be filled very carefully

Name of employer	Periods spent on a fishing vessel from - to	The dominant species of fish (fish, crabs, shrimps etc.) caught during the catch	Catch area (where the fishing took place)
1. EMPLOYER			
2. EMPLOYER			
3. EMPLOYER			

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	

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)	300 PLN
Pendler tax settlement (travel deduction)/ (deduction of accommodation, food)	450 PLN/650 PLN
Interest on the loan deduction	+200 PLN to the settlement price
Child care deduction	+ 100 PLN to the settlement price
Estate declaration	+ 250 PLN to the settlement price
Cryptocurrencies, shares	+ 200 PLN to the settlement price
Tax settlement for seafarers	from 1000 PLN (depending on the complexity of the situation)
Tax settlement for fishermen	900 PLN
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	from 400 PLN (depending on the complexity of the situation)
Tax appeal seafarer, fisherman	from 1000 PLN (depending on the complexity of the situation)
Verification of settlement (without sending to the tax office)	200 PLN
Verification of kildeskatt (estimation of the profit from resignation and optionally settlement with tax office)	From 400 PLN
Application for a certificate of tax residence	from 150 PLN (depending on the complexity of the situation)
Translation of settlement documentation	from 85 PLN

Payment for tax settlement is in advance. The service goes to the realization after the payment.

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.