

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.

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.

The purchaser is to send the form, authenticated by Norwegian Customs, back to the seller or his representative.

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.

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		
oounty			

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 Norwegian Customs. The purchaser must therefore present this declaration to the Customs on departure from Norway, and thereafter return the declaration to the seller or his representative who will refund the Value Added Tax.

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

RD-0032E (02-2019) Electronic version