

VAT NEWS

Norway: The VAT exemption for electronic news services is extended until year 2028

The Norwegian Ministry of Finance published **Press Release No. 14/22**, announcing the renewal of the VAT exemption for electronic news services. The ministry stated that the extension provides VAT exemption for broadcasting and ordering services including audio or video material to continue without the need for additional authorisation from the *European Free Trade Association (EFTA)*.

The exception applies to electronic news services that provide:

- ▶ mostly feature news and current affairs information from many sectors of society,
- ▶ having the broad public as its intended audience,
- ▶ has an editor-in-chief, and
- ▶ publishes at least one new article every week

BACKGROUND

Norway was the first country in Europe to provide a tax exemption for electronic news media in 2016. The exception meant that news on paper and in electronic form was treated equally, and it eliminated a significant barrier to innovation and restructure in the media business.

The legislation's goal is to promote the ongoing creation of high-quality news and current affairs journalism, as well as equitable VAT treatment for platforms that distribute news material. EFTA Surveillance Authority (ESA) first approved such a provision in January 2016, and now granted a six-year extension until 31 March 2028.

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The law stipulates that electronic news services – broadcasting and on-demand services primarily offering audio or audio-visual information – would continue to be subject to a zero-percentage-point VAT rate. Print news media in Norway, which are not covered by this program, already have a 0% VAT rate.

Non-resident suppliers who offer electronic news services to Norwegian consumers (B2C) will be required to register. Under specific circumstances, foreign suppliers may opt to register with the Norwegian VOES system (simplified registration procedure).

The indirect tax team and tax advisory team at Global VAT Compliance (GVC) can assist your business with: VAT determination, VAT registration, fiscal representation, VAT return preparation, VAT filing, VAT remittance (VAT payments) and VAT audits support. We are happy to speak to you should you want to discuss our capabilities and where we can deliver our services.

For more information or inquiries, please do not hesitate to contact us

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