

Norway

Last update: 22 March 2007

Items	Contents
Competent Authority	<p>Royal Ministry of Finance Department for Tax Treaties and International Tax Affairs P.O. Box 8008 Dep N-0030 Oslo Tel: +47 22244431/33 / Fax: +47 22249511</p> <p>Directorate of Taxes P.O. Box 6300 Etterstad N-0603 Oslo Tel: + 47 22077000 / Fax: +47 22077108</p>
Organization	MAPs are handled by both the Ministry of Finance and the Directorate of Taxes
Scope of MAP & MAP APA	<ul style="list-style-type: none"> - Relief of double taxation - Interpretation and application of the treaty
Domestic guidelines & administrative arrangements	None
Time for filing	Normally within 3 years from the receipt of the first notification of the action resulting in taxation not in accordance with the tax treaty. The time limit may differ in the treaties.
Form of Request	N/A
Documentation requirement	No formal requirements. The taxpayer must submit all information necessary to prove that the taxation is not in accordance with the tax treaty.
User fees	None
Tax collection / penalty /interest	The general rules also apply in the MAP http://www.regjeringen.no/en/ministries.html?id=933 Special treatment: according to the Nordic convention on collection of tax and transfer of tax no interest accrues on taxes that are transferred.
Other dispute resolution mechanisms	None
Government Website	<p>Ministry of Finance http://www.regjeringen.no/en/ministries.html?id=933</p> <p>Directorate of Taxes http://www.skatteetaten.no/Templates/Emne.aspx?id=7429&epslanguage=NO</p>