

Norway Dispute Resolution Profile

(Last updated: 20 February 2019)

General Information

- **Norway's tax treaties are available at:**

<https://www.regjeringen.no/en/topics/the-economy/taxes-and-duties/tax-treaties-between-norway-and-other-st/id417330/>

- **MAP requests should be made to:**

MAP requests in cases of transfer pricing and attribution of profits to permanent establishments:

The Norwegian Tax Administration, Large Business, Section MAP/APA
P.O. Box 9200 Grønland | NO - 0134 Oslo

- **APA requests should be made to:**

The Norwegian Tax Administration, Large Business, Section MAP/APA
P.O. Box 9200 Grønland | NO - 0134 Oslo

MAP requests in cases of transfer pricing regarding tax payers subject to the Norwegian Special Tax on Petroleum Income:

Ministry of Finance, Tax Law Department
P.O. Box 8008 Dep | NO – 0030 OSLO
Tel: +47 22 24 44 31/33 / Email: postmottak@fin.dep.no

MAP requests in all other cases should be made to either the Ministry of Finance or the Directorate of Taxes:

Ministry of Finance, Tax Law Department
P.O. Box 8008 Dep. | NO – 0030 OSLO
Tel: +47 22 24 44 31/33 / Email: postmottak@fin.dep.no

Directorate of Taxes, Legal Department

P.O. Box 9200 Grønland | NO – 0134 OSLO

Tel.: (+47) 800 80 000 when calling from Norway. (+47) 22 07 70 00 when calling from abroad

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	-	The agreements are published under the relevant country name in the list of tax treaties on https://www.regjeringen.no/en/topics/the-economy/taxes-and-duties/tax-treaties-between-norway-and-other-st/id417330/
2.	Are bilateral APA programmes implemented? If yes:	Yes	On the basis of double taxation treaties equivalent to Article 25 of the OECD Model Tax Convention.	-
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	The taxpayer or the Norwegian competent authority may request roll-back of the APA as an appropriate mean of resolving a transfer pricing issue in earlier years. The facts and circumstances of the case will be considered to determine whether such a roll-back is appropriate and feasible.	-
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	No	-	-
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that 	No	Bilateral APA requests shall be submitted to: The Norwegian Tax Administration Large Business	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?		Section MAP/APA P.O.Box 9200 Grønland NO - 0134 Oslo	
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No	-	-
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	Yes	Information is available on total number of APAs in stock, the number of applications received and the number of cases settled during the year. The information is available in the Transfer Pricing Report which is published by the Tax Directorate on an annual basis (in Norwegian only).	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	The Norwegian Tax Administration has comprehensive education for tax auditors. With regard to transfer pricing the work of the Norwegian Tax Administration is coordinated. A large number of meetings, workshops and seminars are conducted that conveys knowledge of substantive issues. In addition; quality assurance of domestic transfer pricing adjustments is carried out by a separate national unit (the "TP Board") staffed with senior personnel experienced in international tax matters.	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

Notes:

1. An APA is an "arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time". (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* ("Transfer Pricing Guidelines")).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of "roll-back" is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application ("Roll back")) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure ("MAP APAs")) of the Transfer Pricing Guidelines. Simply put, the "roll-back" of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	Information can be found in the MAP guidance, ref. the online address at the top of this document
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	Information can be found in the MAP guidance, ref. the online address at the top of this document
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	Information can be found in the MAP guidance, ref. the online address at the top of this document
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	Norway does not have legislation or formal regulations regarding audit settlements. If, however, a taxpayer and the tax offices during an audit have agreed upon the outcome of an audit, the taxpayer's access to MAP will not be precluded.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
11.	<p>Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?</p>	Yes	<p>Domestic remedies such as the administrative appeal process and/or court proceedings can be invoked independently and at the same time as invoking the MAP. The Norwegian competent authority will, however, ensure that a domestic remedy process and the MAP will not be handled in parallel in practice.</p> <p>Often the taxpayer will submit a protective complaint/writ/MAP request to meet the time limits under a remedy and ask the Appeal Board, the juridical court or the competent authority not to proceed until the preferred remedy has been exhausted.</p> <p>Where the MAP is the preferred remedy, the taxpayer may revert to administrative appeal proceedings or court proceedings if a MAP is not concluded (provided that a protective complaint/writ has been made within the time limits).</p> <p>Where administrative appeal proceedings is the preferred remedy, the taxpayer may revert to MAP after the Appeal Board's decision has been made.</p> <p>Where juridical court proceeding is the preferred remedy, see the reply to question 12.</p>	<p>Information can be found in the MAP guidance, ref. the online address at the top of this document</p>
12.	<p>Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?</p>	Yes	<p>If the Norwegian Tax Authority's adjustment is confirmed in a juridical court decision, the taxpayer may still revert to MAP to relieve double taxation, provided that time limit for requesting MAP is met. However, in such cases, the Norwegian competent authority, as a matter of policy, will not deviate from the court decision.</p>	<p>Information can be found in the MAP guidance, ref. the online address at the top of this document</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance, publicly available?	Yes	-	Information can be found in the MAP guidance, ref. the online address at the top of this document
14.	Are there specific timeline for the filing of a MAP request?	Yes	In most Tax Treaties the timeline for filing a MAP is stated in the Article on MAP.	Information can be found in the MAP guidance, ref. the online address at the top of this document
15.	Are guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	The tax collection procedure is not suspended when a taxpayer disputes the taxation via administrative or judicial remedies provided for in Norwegian domestic law. This also applies to MAP cases.	-
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	-	-	Information can be found in the MAP guidance, ref. the online address at the top of this document

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	No internal timeframes other than those presented in BEPS Action 14.	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	The statistic are available on the OECD website.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	Interest or penalties are not within the MAP as such. Where, however, the outcome of a MAP is an agreement where a previous Norwegian adjustment is repealed or reduced, interest claims and penalties (additional tax levied as a percentage of the tax escaped from Norwegian taxation) will be correspondingly repealed or reduced.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	-	-
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	Three tax treaties in force have provisions on MAP arbitration.	-
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration 	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	in your tax treaties?			
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	-	-
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	-	Information can be found in the MAP guidance, ref. the online address at the top of this document
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	Information can be found in the MAP guidance, ref. the online address at the top of this document
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is	No	<p>About half of Norway's tax treaties do not include paragraph 2 of Article 9.</p> <p>However, where a primary transfer pricing adjustment has been made in the other state, Norway grants access to MAP under article 25 even though Article 9 para. 2 is not included in the treaty.</p>	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?			
27.	Is there any other information available on resolution of MAP cases?	-	-	Information can be found in the MAP guidance, ref the online address at the top of this document

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	-	-
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-