

Norway

Transfer Pricing Country Profile¹

January 2026

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework² make reference to the arm's length principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Tax Act Section 13-1 (In Norwegian)
2	Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The Tax Act, which incorporates the Arm's Length Principle, stipulates that the OECD Transfer Pricing Guidelines (TPG) should be taken into account when applying the Arm's Length Principle as it is stated in Section 13-1 (1).
3	Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

¹ Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

² For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

	<p>pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</p>														
Transfer Pricing Methods															
4	<p>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <th>CUP</th> <th>Resale Price</th> <th>Cost Plus</th> <th>TNMM</th> <th>Profit Split</th> <th>Other (<i>If so, please describe</i>)</th> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)	<input type="checkbox"/>	<p>The Tax Act Section 13-1 (4)</p>					
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>										
		<p>There is no specific reference to any specific transfer pricing method in the legislation. There is a general reference to the OECD TPG in the Tax Act Section 13-1 (4). The most appropriate method should be applied to any given transaction.</p>													
5	<p>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</p>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods <input checked="" type="checkbox"/> Most appropriate method <input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	<p>The Tax Act Section 13-1 (4)</p>												
		<p>There is a general reference to the OECD Transfer Pricing Guidelines in Section 13-1 (4). The most appropriate method should be applied to any given transaction</p>													
6	<p>Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p>													

		<p><input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input checked="" type="checkbox"/> No</p> <p>A norm price is applied to pricing of crude oil for tax purposes. This applies to all enterprises extracting oil on the Norwegian continental shelf and is not restricted to cross-border transactions between associated enterprises. Similarly, a norm price is applied in pricing of income from aquaculture for tax purposes. This applies to all enterprises.</p>
Comparability Analysis		
7	Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>There is a general reference to the OECD Transfer Pricing Guidelines in the Tax Act Section 13-1 (4). Comparability adjustments are required in line with the guidance on comparability adjustments ref. 11 below.</p>
8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Norway prefer local market comparables – domestic or alternatively from countries in close proximity. The relevance of foreign comparables will be considered on a case-by-case basis. Pan-European comparables are not automatically rejected.</p>
9	Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Norway's legislation allows the Tax Authorities to use all information in their possession for the purposes of the administration and enforcement of the Tax Act. However, from an administrative perspective, the use of secret comparables is an approach of last resort. The Supreme Court's decision Rt. 2015 s. 353 Total E&P Norge AS provides guidance on the issue.</p>

10	<p>Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The concept of arm's length range is recognized in appropriate circumstances. Use of interquartile range is not mandatory but is commonly used by taxpayers as well as the Norwegian tax authority to improve or narrow down the range.</p>	
11	<p>Are comparability adjustments required under your domestic transfer pricing framework?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>As there is a general reference to the OECD TPG in the Tax Act Section 13-1 (4), comparability adjustments are required in line with the guidance on comparability adjustments. The taxpayer should explain any such adjustments in the transfer pricing documentation. However, it is not a strict requirement under the law or administrative practice to make working capital adjustments when preparing benchmarks based on databases etc.</p>	
Intangible Property			
12	<p>Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?</p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	
		<p>Norway applies the OECD TPG to transactions involving intangibles.</p>	
13	<p>Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	

Hard-to-Value Intangibles³			
14	Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?⁴	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	HTVI Questionnaire Response - Norway
15	If your jurisdiction applies the HTVI approach, what are the conditions for the application of the HTVI approach?	The HTVI approach of chapter VI of the OECD TPG has not been adopted in an explicit manner. However, the arm's length principle as such, is implemented in Section 13-1 of the Tax Act. This provision makes a reference to the OECD TPG and may be applied by Norwegian tax authorities in conformity with the guidance in the OECD TPG and the statutes of limitations.	
16	Are transactions falling within the scope of the HTVI approach subject to a transfer pricing analysis different from the one established in Chapters I and VI, or to other compliance requirements specifically	There are no formal requirements demanding that transactions falling within the scope of the HTVI approach should be subject to a transfer pricing analysis different from the normal procedure established in Chapters I and VI of the OECD Transfer Pricing Guidelines, or to other specific compliance requirements. That said, once it is established through an audit that a transaction meets the criteria to apply the HTVI approach, special attention will be given to evaluate the chosen pricing arrangement and its assumptions. It is expected that the	

³ Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

⁴ In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded "no" to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction's transfer pricing country profile.

	applicable to transfer prices (e.g. domestic anti-abuse rules)?	companies have exhaustive explanations regarding relevant factors as part of their transfer pricing documentations.	
17	What is the statute of limitations applicable to transactions falling within the scope of the HTVI approach in your domestic transfer pricing framework? Does this statute of limitations differ from those applicable to other transactions?	The statute of limitations in cases falling within the scope of the HTVI approach follows the ordinary statutes of limitation as prescribed in the Norwegian Tax Administration Act, Section 12-6. The normal time frame allowed for adjustments is five years, calculated from the end of the relevant taxation period. In situations where there is a basis for additional tax on the grounds of intent or culpable negligence, the statute of limitation is extended to ten years.	
18	Can taxpayers request a bilateral or multilateral advance pricing agreement (“APA”) for transactions falling within the scope of the HTVI approach under your domestic transfer pricing framework?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
19	What measures exist or approaches have been adopted to avoid the use of hindsight (e.g. training of tax administrators, internal circulars/informative notes)?	The Norwegian tax administration pay continuing attention to improving the skills and qualifications of employees involved in transfer pricing audits, and as such, much of the internal and external training/updating is believed to be of relevance also for cases concerning HTVI.	
20	Is it possible for your tax administration to make adjustments under the HTVI approach in open years amounts pertaining to closed years?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>As a general rule, it is not allowed under Norwegian law to make adjustments under the HTVI approach in open years for closed years.</p>	
21	Does your domestic transfer pricing framework allow the tax administration to make corresponding adjustments under the HTVI approach in open years for amounts pertaining to closed years?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>However, under a mutual agreement procedure, any agreement reached could be implemented notwithstanding any domestic time limits.</p>	

22	<p>Is it possible for your tax administration to make several adjustments for one single HTVI transaction under the HTVI approach?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>In principle, a prior adjustment could be altered by a new decision, as long as it is within the statutes of limitation. The mere fact that the assumptions underlying the first adjustment proved to be wrong, will however, be a clear indication of the difficulties of making proper assessments, and must be considered when establishing what was reasonably foreseeable at the time of the transaction.</p>	
Intra-group Services			
23	<p>Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?</p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	<p>Norway applies the OECD TPG to intra-group services transactions.</p>
24	<p>Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?</p>	<p><input checked="" type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p> <p>The simplified approach has not been adopted in an explicit manner in our domestic framework. However, taxpayers may apply the simplified approach in accordance with the OECD TPG Chapter 7 Section D.</p> <p>The simplified approach shall not be regarded, however, as restricting the Norwegian Oil Taxation authorities in conducting a thorough transfer pricing analysis and possible adjustments to taxable profit with regard to service costs allocated to Norwegian upstream companies subject to the Norwegian special tax on petroleum.</p>	

25	<p>Are there any other rules outside your transfer pricing framework for pricing intra-group services?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Financial Transactions			
26	<p>Does your domestic transfer pricing framework provide guidance specific to financial transactions?</p>	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	<p>Norway applies the OECD TPG to financial transactions.</p>
27	<p>Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>The Tax Act section 6-41.</p> <p>Norway has implemented rules in line with BEPS Action 4 to limit interest deductions. In addition, Norway has implemented a withholding tax on interest payments to related parties tax resident in low tax jurisdictions.</p>
Cost Contribution Arrangements			
28	<p>Does your jurisdiction allow cost contribution arrangements?</p>	<input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input type="checkbox"/> No	

		Norway applies the OECD TPG to CCAs.	
Transfer Pricing Documentation			
29	Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If affirmative, please check all that apply:</i> <ul style="list-style-type: none"> <input type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG <input type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG <input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG <input checked="" type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input type="checkbox"/> Other (specify): 	The relevant provisions in the Tax Administration Act are Sections 8-11 and 8-12.
30	Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)	<p>The transfer pricing documentation is to be filed upon request from the Tax Authority and within 45 days of such request. The transfer pricing documentation may be filed in Norwegian, Swedish, Danish or English.</p> <p>The Country-by-Country Report must be filed in English. Notification from Norwegian entities of an MNE group should be provided in the tax return.</p>	The relevant provisions in the Tax Administration Act are Sections 8-11 and 8-12.
31	Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No General provisions on penalties in the Tax Administration Act would be applicable in case of non-compliance.	The most relevant provision would be time penalty under Section 14-1 of the Tax Administration Act .
32	Does your domestic transfer pricing framework provide for exemption	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The relevant provisions in the Tax Administration Act are Section 8-11 paragraph 3 and Section 8-12 paragraph 4.

	<p>from transfer pricing documentation obligations?</p> <p>Enterprises are exempt from the obligation to prepare and file transfer pricing documentation if the group (as defined by law):</p> <ul style="list-style-type: none"> • has less than 250 employees in the accounting year, and • has sales revenues of 400 million Norwegian kroner or less, or • has a balance sheet total of 350 million Norwegian kroner or less <p>This exemption does not apply, however, to enterprises subject to the special tax on petroleum; cf. Section 5 of the Petroleum Tax Act. Multinational enterprises with a consolidated revenue of 6,5 billion Norwegian kroner or less are exempt from the obligation to file Country-by-Country Report.</p>	
Administrative Approaches to Avoiding and Resolving Disputes		
33	<p>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</p> <p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p> <p><input checked="" type="checkbox"/> Enhanced engagement or cooperative compliance programmes</p> <p><input checked="" type="checkbox"/> Advance Pricing Agreements (APA)</p> <p><input type="checkbox"/> Unilateral APAs</p> <p><input checked="" type="checkbox"/> Bilateral APAs</p> <p><input checked="" type="checkbox"/> Multilateral APAs</p> <p><input checked="" type="checkbox"/> International Compliance Assurance Programme (ICAP)</p> <p><input checked="" type="checkbox"/> Mutual Agreement Procedures</p> <p><input type="checkbox"/> Other (<i>please specify</i>):</p> <p>Detailed information on APAs and MAPs is available at the OECD Norway's Dispute Resolution Profile.</p> <p>Regarding APAs:</p> <p>There is an APA programme in place. Unilateral rulings are available with respect to intra-group sales of natural gas (cf. Petroleum Tax, section 6 para. 5).</p>	<p>Norway's Dispute Resolution Profile</p> <p>APA guidance is to be found here.</p> <p>MAP guidance is to be found here.</p> <p>The Petroleum Taxation Act Section 6 paragraph 5.</p>

	<p>An APA typically applies for a period of 5 years, but both longer and shorter terms may be agreed upon. Rollback is allowed. APA guidance has been published, see separate link.</p> <p>Regarding MAPs:</p> <p>MAP guidance has been published, see separate link.</p>	
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Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities

34	<p>Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?⁵</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other (please elaborate)	
37	<p>Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Safe Harbours and Other Simplification Measures

39	<p>Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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⁵ In the case of jurisdictions that do not apply the simplified and streamlined approach (i.e. they responded “no” to question 34), it is not necessary to respond to questions 35, 36 and 38 and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

Other Legislative Aspects or Administrative Procedures

40	<p>Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?</p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>According to domestic law, the tax authorities have discretionary power to assess a request for corresponding adjustment. The decision shall take into consideration certain criteria stipulated in § 12-1 (2) of the Tax Administration Act, such as, among other things, the taxpayer's conduct, the time that has elapsed, the importance of the issue (e.g., the amount involved), and how well the facts are documented. The domestic time limit of five years constitutes a restriction with respect to the tax authorities' ability to implement a retroactive corresponding adjustment.</p>	
41	<p>Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?</p>	<input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No		
42	<p>Does your domestic transfer pricing framework provide for secondary adjustments?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>Secondary adjustments are neither mandatory nor prohibited under the law. In administrative practice, secondary adjustments are usually not made.</p>	

Attribution of Profits to Permanent Establishments

43	<p>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</p>	<p><input checked="" type="checkbox"/> Article 7 as it read before 2010.</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> If so, please indicate in how many treaties: Approximately 80 treaties</p> <p><input checked="" type="checkbox"/> Article 7 as it reads after 2010.</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> If so, please indicate in how many treaties: 5 treaties</p> <p><input type="checkbox"/> Other (please provide additional details)</p>	
44	<p>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)</p>	<p>The authorized OECD approach (AOA) is applied with limitations, cf. preamble in OECD commentaries to Article 7.</p>
45	<p>Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.</p>	<p><input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments</p> <p><input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments</p> <p><input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules)</p> <p><input type="checkbox"/> No</p>	<p><u>Allocation of profit to branches - The Norwegian Tax Administration</u></p> <p>There is no specific guidance or regulations in the legislation. General guidance is published on the Tax Administration's website.</p> <p>The main features of the guidance are:</p> <ul style="list-style-type: none"> • Who is the guidance for? • Foreign enterprises with a permanent establishment in Norway

- Allocating profit to a permanent establishment in Norway
- Reporting for foreign enterprises with a permanent establishment in Norway
- Dealings between permanent establishment and head office
- Norwegian enterprises with permanent establishments abroad

Other Relevant Information

46	Other legislative aspects or administrative procedures regarding transfer pricing	N/A	
47	Other relevant information (e.g. <i>whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire</i>)	N/A	

For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>