



The Norwegian
Tax Administration

Return address:
Skatt Midt-Norge, Postboks 2060, 6402 MOLDE

Inquiries to
Simon Borgvatn Karlsen

Our date
13 July 2018

Telephone
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Our reference
22164549

File number
2018/843694

Exempt from public access
Freedom of Information Act,
Section 13; Tax Administration
Act, Section 3-1

ELLTRANS SPZ.O.O.SPK
c/o KGH Accountancy & VAT Services
AS
Isebakkeveien 25
1788 HALDEN

ORG. NO. 920 719 031 VAT - ELLTRANS SPZ.O.O.SPK YOU ARE REGISTERED IN THE VALUE ADDED TAX REGISTER

We refer to your notification of registration in the Value Added Tax (VAT) Register and hereby confirm that you are now registered.

Check that the information is correct

We have registered ELLTRANS SPZ.O.O.SPK with the following information. It is important that you check that this information is correct and tell us if there are any errors.

Account No.:	9750 06 40239		
VAT return obligation:	From:	To:	Period and form type:
	May - June 2018		2-monthly - General industry
Business:	49.410	Freight transport by road	
Role/affiliation:	979 295 278	DAWIDOWSKI KRZYSZTOF ANDRZEJ Contact KGH ACCOUNTANCY & VAT SERVICES Accountant AS	
	920 988 326	ELLTRANS SPOLKA ORGANICZONA Main enterprise ODPOWIEDZIALNOSCIA SPOLKA KOMANDYTOWA	
	979 295 278	KGH ACCOUNTANCY & VAT SERVICES Norwegian AS representative for foreign unit	

Submit VAT returns

All entities registered in the VAT Register must submit VAT returns. This obligation applies regardless of whether or not the enterprise has had taxable turnover during a particular period. The deadlines for submitting VAT returns and paying outstanding VAT are:

- 1 month and 10 days after the end of each period. However, the deadline for the third period is 31 August

VAT returns must be submitted electronically via altinn.no.

Annual VAT return for those whose enterprise is not within a primary industry



If you submit VAT returns and pay outstanding VAT punctually during the first year, you can apply to submit annual VAT returns. To do this, the turnover must be less than NOK 1,000,000, you must have submitted a VAT return every other month for at least one year and you must apply to submit annual VAT returns by 1 February in the year for which you want to submit annual VAT returns.

Did you make any purchases before registration?

You can claim deductions for input VAT paid on purchases made before registration in the VAT Register (retrospective tax refunds). Claims for deductions can be submitted by submitting an additional VAT report for the registration period.

Tell us if anything changes

You must inform the tax office if the taxable turnover ceases, if the enterprise's account number changes or the enterprise is let or transferred to a new owner. When the enterprise resumes operation following a period of cessation, you must submit a new notification of registration in the VAT Register. You must notify the Brønnøysund Register Centre if your accountant, liabilities, sector or similar changes. If the entity relocates, sole proprietorships must notify the Brønnøysund Register Centre, as well as the National Population Register if the business address is also a residential address.

Relevant legislation

The following laws and regulations are of relevance to the information provided in this letter:

- The right and obligation to be registered in the VAT Register: see the Value Added Tax Act, Section 2-1
- The obligation to declare changes and cessation: see the Tax Administration Act, Section 8-13 second paragraph; the Value Added Tax Act, Section 14-3; and the Central Coordinating Register for Legal Entities Act, Section 15
- The right to deductions for input VAT on purchases made before registration in the VAT Register (retrospective tax refund): see the Value Added Tax Act, Section 8-6; and the Value Added Tax Regulation, Section 8-6-1

Laws and regulations which are referred to can be found at lovdata.no.

Do you have any questions?

It is important that you quote the reference number when you contact us. The reference number is either the case number stated at the top of the letter under 'Our reference' or the organisation number/Norwegian national ID number. Please state a telephone number that we can contact you on.

You can read more about VAT rules at skatteetaten.no or call 800 80 000 (callers from abroad, please call +47 22 07 70 00), or alternatively send an email via skatteetaten.no/sendepost.

Yours sincerely,
Skatt Midt-Norge