



GES NewsFlash

Norway – Changes in the Formal Procedures when Reporting the use of Foreign Employees

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Summary

There have been changes in the formal procedures for the reporting of foreign employees working in Norway. Previously, the principal or contractor had to complete two different forms when a contract was given to the foreign contractor, and the foreign contractor used foreign employees to carry out the work under the contract. Now, the two forms have been joined as one form. The relevant form for reporting both a contract given to a foreign contractor, as well as reporting foreign employees used to carry out the work under the contract is RF-1199.

Background

Previously, the principal or the contractor had to complete the form RF-1199 when a contract was given to a foreign contractor. If the foreign contractor used foreign employees to carry out the work under the contract, the principal or the contractor also had to complete the form RF-1198 in addition to the form RF-1199. Now, the form RF-1198 no longer exists, and the information that was previously stated on the form RF-1198 should be stated on the new version of the form RF-1199.

New version of the form RF-1199

The new version of the form RF-1199 is divided into two parts. Part one of the form is the former RF-1199 on where information about contracts given to foreign contractors should be provided. Part two of new version of the form RF-1199 is the former RF-1198, and in part two information about the use of foreign employees should be provided.

There are no significant changes to the information that should be stated in the new version of RF-1199. Thus, the tax authorities are still requesting the same information as they were previously.

It is important to remember that when reporting employees on part two of the new version of the form RF-1199, it is still necessary to provide ID documentation for each employee, if the employee has not obtained a Norwegian identification number previously.

Must both parts of the form be completed?

Part one of the form RF-1199 can be filed separately to the tax authorities. That means that you can report a contract separately, without reporting any foreign employees working under the contract. Part two of the new version of the form RF-1199 can never be filed separately, and must always follow a completed part one of the new form.

When filing the form RF-1199 a copy of the contract between the principal and contractor could and also should be enclosed.

Deloitte's View

There will be a closer link involving the reporting of a contract between a Norwegian principal and a foreign contractor, and the reporting of the use of foreign employees now that all reporting is done on the same form. However, since it is not possible to file part 2 of the form without part 1, the completion of the form will be more time consuming than it was previously. It is also no longer possible to do the reporting of employees in a simplified way by reporting employees on rotation by lists.

We would also like to emphasize the importance of providing a copy of the employee's passport when the employee has not received a Norwegian identification number previously.

People to Contact

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