

Memo:
Information to foreign
suppliers on national VAT
regulations and contractor
obligations, DDP Incoterms
and logistic requirements

Content

1 VAT regulations and invoicing 3

2 Incoterms DDP..... 3

3 Logistics and APP registration..... 3

1 VAT regulations and invoicing

Information about invoicing and national VAT

VAT at 25 % will be added to the contract price for national VAT. This is a consulting contract which will be executed abroad, but installed and partially developed in Norway. The client will therefor be obliged by national law to pay 25 % VAT, which has to be invoiced and paid by the supplier.

Foreign suppliers must register a company/NUF in Norway to handle invoicing and payment and norwegian VAT. As an option they can engage a national agent in Norway to complete all invoicing and handling of national taxes/VAT, customs according to the delivery. This could typically be an attorney or an audit company (KPMG, PwC or likewise). Details is to be discussed.

2 Incoterms DDP

In case of import of goods in relation to deliveries related to the contract and assignment, the supplier is required to be handling all aspect of import and duty payment according to national law and regulations, cf. Incoterms DDP:2010.

3 Logistics and APP registration

Statsbygg has recently established a system for registration of deliveries on site that all contractors and suppliers must follow. The following will be included in all contracts:

Internet based warning system for registration of deliveries

Statsbygg will establish and operate a net based system for registration of deliveries. Each contract/supplier will receive a user profile/password after start on site with access to the system. All suppliers are obliged to enter deliveries to the site into the system with all necessary information at least a week in advance, so that Statsbygg can coordinate the logistics at the site. If there are any queues/delays all contracts/suppliers must make sure that drivers are notified to wait outside the city, as it is not possible to wait at or by the building site. Any need for assistance with unloading must be agreed with Statsbygg a week in advance. Cost of loading will be billed to the contract/supplier.