

This translation of *Omsetningsloven* [Act concerning Sales Tax] has been prepared for the Ministry of Finance in Norway by

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**In any case of doubt as to the interpretation of this statute it is the Norwegian text that is the decisive.**

Directorate of Customs and Excise, Norway  
Oslo, September 1996

# Act No. 11 of 19 May 1933 concerning Sales Tax

*Last amended by Act No. 73 of 26 June 1993.  
The amendment came into effect on 1 October 1993.*

## §1

In so far as it is decided to levy for the public treasury general sales tax or excise duty on specific goods or services that are not mentioned in other statutes governing sales tax, further provisions relating to the calculation and collection of the tax or excise duty and the control thereof are to be issued by the King or the person he so authorises. Electric power is in this context also deemed to be goods.

## §2

Contravention of regulations issued in pursuance of this Act is punishable, also when such contravention has taken place through negligence, with fines<sup>1</sup> unless a specific penalty for the contravention is laid down in the General Criminal Code.

Any person who with intent to obtain an unlawful gain for himself or for other persons fails to pay sales tax or excise duty included in any payment received shall be liable to the same penalty as for embezzlement laid down in §255 and §256, cf. §263, of the General Civil Criminal Code of 22 May 1902.

<sup>1</sup> See §27 of the Criminal Code.

## §3

Any person who wilfully or negligently contravenes this Act or any regulations issued in pursuance of the Act, whereby the public treasury is or might have been deprived of tax or excise duty, shall be required to pay an additional duty equivalent to double and in repeated instances four times the amount of tax or excise duty due.

With respect to responsibility under this section, the person liable for tax or excise duty is answerable for the actions of assistants, spouse and children.

## §4

For unlawful use of marked oil an administrative fine shall be imposed which is to be calculated in accordance with further rules laid down by the Ministry. For any repetition the Ministry may decide that double the administrative fine shall be imposed. The Ministry may waive or reduce the administrative fine imposed if there are special circumstances.

The registered owner and user of the vehicle are jointly and severally liable to an administrative fine under this section.

For unlawful use of marked oil the provisions of section 5 first to third paragraphs of Act No. 2 of 19 June 1959 concerning Excise Duty on Motor Vehicles and Boats apply correspondingly.

## §5

With respect to the recovery of tax or excise duty the rules which apply to wealth tax and income tax payable to the state apply correspondingly.<sup>1</sup>

The Ministry<sup>2</sup> may issue regulations concerning obligation to pay interest on tax or excise duty that has not been paid when due and concerning credit interest on tax or excise duty repayments.

<sup>1</sup> cf. Chap. VI of Act No. 2 of 21 Nov 1952

<sup>2</sup> the Ministry of Finance

## §6

The tax or excise duty is to be paid in accordance with the rules that apply at the time of supply. If the tax or excise duty shall be paid on importation, it is to be paid in accordance with the rules that apply at the time of clearance for home use.<sup>1</sup>

If at the time the tax or excise duty imposition comes into operation a contract for supply has been entered into, the recipient has a duty to pay an additional sum equivalent to the tax or excise duty unless evi-

dence is produced to show that account was taken of the tax when the price was determined.

<sup>1</sup> See Chap. V of Act No. 5 of 10 June 1966

## **§7**

Those authorities who are invested with functions in pursuance of the Price Regulatory Measures Act<sup>1</sup> have a duty on demand and notwithstanding the obligation of secrecy otherwise incumbent upon them to provide the tax inspectors<sup>2</sup> and the Director General of the Inland Revenue service<sup>3</sup> with information concerning grants they have allowed to be paid out of the public purse or out of special price regulation funds.

<sup>1</sup> Act No. 66 of 11 June 1993

<sup>2</sup> The chief county tax inspectors

<sup>3</sup> Cf. §2 and §3 of the Tax Administration Act

## **§8**

This Act comes into operation immediately.