



Magazine for entrepreneurs in Norway

Omega Norwegian Solutions

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New year, new opportunities

It's not an easy task for analysts to predict what will happen in Norway in year 2016. For now, you cannot see the end of the oil crisis, which strongly influences the Norwegian economy. Predictions for the exchange rate for the Norwegian krone are moderately positive, whereas predictions about the unemployment rate in Norway are clearly pessimistic. In addition, many factors that may affect the macroeconomic data are very difficult to predict. It is hard to say what will be the situation in the European Union, an unstable stock market in China and in the ever-troubled Far East. Nowadays, the political decision taken on one continent can completely change the rules of the economic game on the other side of the World.

Rather than speculate it is better to concentrate on what depends on us. It is us, who decide how will the

2016 look like. During December Christmas meeting for Polish and Norwegian entrepreneurs, Stefan Czumbar-Ambassador of the Kingdom of Norway, said that difficult times can be also good times for people who can think creatively and see opportunities in the changing reality.



Omega Accounting AS & Polish Connection Team would like to wish you a year of many good ideas and used opportunities. Let's remember that it is up to us how we use the time we have.

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Changes in Company Tax – New Rules for 2016

The budget for 2016 as presented by the Norwegian government contains a number of important changes to the tax regulations, both for companies and private individuals.

In this article, we will look at the changes in company tax. In the next edition of our magazine, we will discuss what changes will be made to taxes for private individuals.

As of January 2016, these changes have been introduced:

New basic rate for income tax

The basic rate for income tax for companies has been reduced from 27% to 25%. It will be further reduced to 22% in the next couple of years. The Norwegian government has repeatedly emphasized that the level of taxation for enterprises in Norway is higher than in neighboring countries, such as Sweden or Denmark. The change is meant to, among others, bring the tax rates closer to the level found in other Scandinavian countries.

Change in VAT

The threshold of the so-called 'low rate' of the VAT tax has risen from 8% to 10%. This pertains

to such services as transport, accommodation, tickets to museums, cinemas, amusement parks etc. The above changes mean that the tax-related charges have been moved from company income tax onto VAT. This in turn entails that households should expect an increase in prices regarding the areas of services covered by the 10% VAT rate.

Increase in dividend tax

Norwegian economists predict that the lowering of income tax can lead to many company owners benefitting more from dividends. In order to avoid that, the dividend tax has been raised.

Taxation of loans given by companies to private shareholders

The government experts have decided that such loans are a form of shareholder's dividends. The change has entered into force in 2016, with the immediate effect on loans granted as of October 2015.

Stricter rules for additional taxation of interest rates from loans given by companies to private shareholders

An additional tax is paid aside from the standard taxation of interest. The aim is to avoid taxation of dividends from share capital locked in loans given by private shareholders to an enterprise. The basis for taxation should be the actual extra interest. This should ensure the taxation of interest and dividends stays on a similar level in

the case where the income of both the company and the shareholder are looked at together.

In Norwegian media, the Minister of Finance, Siv Jensen, presents the tax changes as supporting the economic growth, stimulating the growth of investments and employment, including creating new work places, as well as enabling restructuring. Whether or not they will bring the necessary changes remains to be seen.



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The EEA and Norway Grants

We are all interdependent and it seems like the 'right thing to do' to help each other. We see it in our everyday lives. However, when it occurs on an international level, where politics, education and business are often involved, it makes us a little more optimistic about the future of this world. It is all very well, but what does that help really entail? Find out from the article below.

The EEA Grants and the Norway Grants 2004-09 were established in connection with the enlargement of the European Union (EU) in 2004. Ten new member states joined not only the EU, but also the European Economic Area (EEA). Most of the new member states were considerably below the EU average level of social and economic development.

The EEA Grants and Norway Grants represent the contribution of Iceland, Liechtenstein and Norway to reducing economic and social disparities and to strengthening bilateral relations with 16 EU countries in Central and Southern Europe and the Baltics. The Norway Grants are available to the 13 EU member countries. Under the Norway Grants, Norway has set aside EUR 804 million for the current funding period. The decision-making body for the grant scheme is the Norwegian Ministry of Foreign Affairs.

Norway also provides 95% of the funding to the EEA Grants.

Norway, Iceland and Liechtenstein share values and responsibility with other European countries. They all want to promote equality of opportunity, tolerance, security, environmental sustainability and a decent standard of living.

Priority areas

The EEA Grants and Norway Grants are set up for five-year periods.

Funding is channelled through 150 programmes in the 16 countries. In the current period, environment and sustainable development is the largest sector, and includes substantial funding, targeting climate change and green industry innovation. Other key areas of support are health, education, civil society, research and scholarships, justice and social dialogue.

Priority areas are:

- Environmental Protection and Management
- Climate Change and Renewable Energy
- Carbon Capture and Storage
- Research and Scholarships
- Green Industry Innovation
- Justice and Home Affairs
- Civil Society
- Human and Social Development
- Cultural Heritage and Exchange
- Decent Work and Tripartite Dialogue

Country allocations are based on population size and GDP per capita. The largest beneficiary state is Poland, followed by Romania, Hungary and the Czech Republic.

For Poland, the key areas of support are:

- Increasing energy efficiency
- Promoting green innovation in cooperation with Norwegian enterprises
- Improving environmental monitoring and protecting biodiversity
- Improving access to public health services
- Increasing research cooperation between Norway and Poland
- Contributing to a more efficient judicial system

Achieving defined results

Each beneficiary country agrees on a set of programmes with the donor countries, based on national needs and priorities and the scope for cooperation with the donor countries. All programmes must adhere to standards relating to good governance, gender equality and human rights.

Grants are available for non-governmental organisations, research and academic institutions and public and private sector bodies. Projects that are financed under the programmes may be implemented until 2016.

In order to find relevant funding opportunities, you need to consult what is funded in your country. Each beneficiary country has chosen a set of programmes that provide grants to projects.

All supported projects need to contribute to achieving a set of clearly defined development results. To see if your project idea may be funded you need to check the defined outcomes of the programme in question and of the relevant open call for project proposals.

If you make it, we might hear about you very soon. Good luck!



Prior to start-up – what do you need to know before you set up a company in Norway?

More and more people decide to commence their own business activity in the land of the fiords. Setting up a company seems relatively easy, but it is not the registration of a business that is the challenge – it is survival on the Norwegian market. We present to you the third and last portion of information about the most important things that need to be considered before starting a business.

Part 3

Company name – basic requirements

The criteria for the choice of our company's name are as follows:

- The name should contain at least three letters of the Norwegian alphabet;
- In addition to the letters themselves, only certain signs can be used (e.g. we would not use '∧', '*' or '§');
- The name cannot be limited to the name of the country or municipality only;
- The name cannot be identical to one already registered;
- The name cannot be misleading or have unpleasant associations.

What about the organization form?

What type of organization we run must be clear from the company's name. Just like in other

countries, where there are various suffixes etc. added to companies' names, in Norway a customer or contractor should be able to recognize who they are dealing with immediately based on that:

- Sole-proprietorship companies' names must contain the owner's first and last name (e.g. AK BYGG Anna Kowalska or Ola Nordmann Renholdstjenester);
- Partnerships' names: ANS, DA, AS and ASA must contain a short form of the business or its full denotation ('ansvarlig selskap', 'delt ansvar', 'aksjeselskap' and 'allmen-naksjeselskap', respectively);
- A cooperative's name must be marked with SA or 'samvirkeforetak'.

Rights to the name

The name is an unusually important element of a business and company image. A brand recognizable on the market can be worth more than company assets, and can therefore become a basis for conflicts regarding ownership. This is why when choosing the name, we should pay special attention that our name not be identical with an already existing one. If it is, the owner of the brand that is already in existence could report the case to the Norwegian patent office, which might be very costly for us (some may remember the example of an American giant with a fruit in its logo who filed a suit against a small Polish company for a similarity in its name). To avoid such problems we can check if anyone is using our potential name (or a similar one) in Brønnøysund Register Center (www.brreg.no) or on the above-mentioned Norwegian Industrial Property Office's website (www.patentstyret.no).

It might be a good idea to check beforehand if we can register the internet domain containing our company's data. The register of Norwegian domains is run by Norid. If the domain is available, we must bear in mind that the contact person responsible for it should have a Norwegian postal address and a position in or at least some connection with our company and the very company must already be registered in Enhetsregisteret.

Should we wish to obtain exclusive rights to the name, our first step should be to register the company in Foretaksregisteret. This will make the registration of another company with the same name impossible, even if it should have a separate organization form (the exception here would be sole-proprietorship companies). Registration in Foretaksregisteret will not protect us from the registration of a similar, even misleading name –

another person could easily register a company under the same name. If someone feels threatened by the perspective of confusing the two companies, they could file a complaint with the Patentstyret. In addition, if we are afraid of such a situation taking place, we can register the company name as trademark. Prices for disclaimer rights at the Norwegian Industrial Property Office start at NOK 2,900, and protection covers a period of 10 years.

Employee and contract registration

Before we set up a company, we must be aware that our employees cannot 'just' go to Norway. In order to work there, they need a Norwegian identification number (permanent or temporary) and, in the case of residence longer than three months – residence registration. In order to receive a personal identification number, they will need to show up at a local tax office, whereas to obtain the registration confirmation (registreringsbevis), they will need to register on the UDI website and then go to the police station for inspection.

Employees working in Norway are not the only ones to register their stay as this also pertains to entrepreneurs. EEA citizens are normally not obliged to have a residence permit; however, if they plan to stay in Norway longer than three months, they will have to comply.

All contracts in Norway or on the Norwegian continental shelf must be reported to the tax office on the RF-1199 form within 14 days from commencing them. This needs to be done even when we are not obliged to pay taxes in Norway. We can avoid this obligation only in these two cases:

- if the ordering party is a private individual;
- if the amount on the contract does not exceed NOK 10,000.

Calendar and underline deadlines for paying different type of taxes

'In this world nothing can be said to be certain, except death and taxes' said Benjamin Franklin once.

This maxim applies to everyone, but mostly to the ambitious and farsighted entrepreneurs. Being an entrepreneur in Norway, it's worth to look into a calendar and underline deadlines for paying different type of taxes and delivering reports to the Norwegian Tax Office so as to avoid fines and unnecessary stress. In this article we would like to point on the most important dates since March to December 2016. All necessary information you can find on www.skatteetaten.no and www.altinn.no.

March

7.03 - Deadline for submission of A-melding report

10.03 - Delivery of VAT assignment. Payment of VAT. Applies for businesses with turnover under 1 million, which has been granted annual reports.

15.03 - Deadline for payment of withholdings tax (forskuddstrekk) / payroll tax (Arbeidsgiveravgift)

31.03 - Deadline for submission of tax return (innsending av selvangivelse for selskap. På papir 31. mars, elektronisk 31. mai)

A tax return is a form with information about each citizens' income, expenses, assets and debt. This shall together form the basis of how much taxes everyone should pay.

The tax return must be submitted to the Tax Administration and shall contain all amounts reported by employers, social security offices, banks and insurance companies. Tax return should be submitted on paper to 31 Mars or online by 31 May. From fiscal year 2015, it is no longer possible to file a tax return for self-employed on paper.

April

05.04 - Deadline for submission of A-melding report

11.04 - Submission of VAT refund (innsending av kompensasjons- oppgave)

Submissions are provided by municipalities, counties, individuals and non-profit organizations applying for refund of VAT. Other than local and regional authorities can deliver the submission only once a year. It is no longer possible to provide submission of VAT refund on paper.

11.04 - Delivery of VAT assignment. Payment of VAT.

15.04 - Deadline for payment of withholding tax for impersonal taxpayers (Betaling av forskuddsskatt, upersonlige skattytere)

Impersonal taxpayers as corporations, mutual funds and banks must pay advance tax. Advance tax paid to the tax office in the municipality. Advance tax is payable in two equal installments. 15 February and 15 April of the year following the tax year.

As a holder (owner) of a sole proprietorship is that you yourself are responsible for payment of the tax entity. The enterprise is not a separate taxable entity.

30.04 - Deadline to modify and for submission of a completed tax return (selvangivelse) by employees and pensioners

30.04 - Deadline to modify and for submission of a completed tax return (selvangivelse) by entrepreneurs

In March/April, you will get a tax return from the Skatteetaten with deadline 30 April. If in paper - the form must be sent by post to: Skatteetaten, PO Box 4305, 8608 Mo i Rana, Norway. It is no longer possible to submit the tax return personally at the tax office. It's possible to apply for maximum 1 month's reprieve. The deadline for applying for a postponement is also 30 April.

If you decide to deliver your selvangivelse electronic (by altinn.no) – you have time to 31.05.

May

06.05 - Deadline for submission of A-melding report

18.05 - Deadline for payment of withholdings tax (forskuddstrekk) / payroll tax (Arbeidsgiveravgift)

Deadline for advance tax payment for sole traders (betaling av forskuddsskatt, personlige skattytere)

If you run your own independent business (sole traders), are a member of a shared liability partnership (ansvarlig selskap - AS), or have other income or capital that is not subject to withholding tax, you must make advance tax payments. The advance tax is based on the profit you expect to make.

New sole traders and shared liability partnerships (AS) must therefore notify the tax office about their activities and state how much surplus (or deficit) they expect in the first year.

If you have income of a certain size that is not included in the tax deduction used by your employer (for example, large interest income, taxable rental income and/or high levels of assets), this may entail having to pay advance tax.

The amount of advance tax is calculated based on the last known assessment, or when amending your tax deduction card/advance tax. You will be sent payment forms 4 times a year.

June

6.06 - Deadline for submission of A-melding report

10.06 - Submission of VAT refund (innsending av kompensasjons- oppgave)

10.06 - Delivery of VAT assignment. Payment of VAT.

30.06 - The deadline for preparing financial statements and annual report (Frist for fastsetting av årsregnskap og årsberetning)

The financial statements must include income statements, balance sheet and notes, while the annual report must contain information on the nature of the business and how it operates, as well a variety of information about the going concern assumption.

The deadline for preparing financial statements and annual report is six months after the closing the year. For enterprises with general accounting the deadline for the preparation of the annual report is also 30 June 2015.

Sole proprietorships with less than 20 million in assets and fewer than 20 workers and others, who are not accountable, is not required to submit their accounts to the Regnskapsregisteret in Brønnøysund.

July

05.07 - Deadline for submission of A-melding report

15.07 - Deadline for payment of withholdings tax (forskuddstrekk) / payroll tax (Arbeidsgiveravgift)

31.07 - Deadline for submission of annual reports and accounts to the Regnskapsregisteret in Brønnøysund

Submission of the annual report shall be made within one month of the determination of the financial statements, not later than 31 July 2015.

August

05.08 - Deadline for submission of A-melding report

31.08 - Submission of VAT refund (innsending av kompensasjons- oppgave)

31.08 - Delivery of VAT assignment. Payment of VAT (innsending av momsoppgave. Betaling av moms)

September

01.09 - Deadline for application for VAT compensation for NGOs (frist for søknad om kompensasjon for frivillige organisasjoner)

VAT compensation scheme should compensate for costs that NGOs have on goods and services. The purpose of the scheme is to promote voluntary activity. The scheme is managed by the Gaming Authority (Lotteri- og stiftelsestilsynet).

05.09 - Deadline for submission of A-melding report

15.09 - Deadline for payment of withholdings tax (forskuddstrekk) / payroll tax (Arbeidsgiveravgift)

15.09 - Deadline for advance tax payment for sole traders (betaling av forskuddsskatt, personlige skattytere)

October

05.10 - Deadline for submission of A-melding report

10.10 - Submission of VAT refund (innsending av kompensasjons- oppgave)

10.10 - Delivery of VAT assignment. Payment of VAT (innsending av momsoppgave. Betaling av moms)

November

- 07.11 - Deadline for submission of A-melding report
- 15.11 - Deadline for payment of withholdings tax (forskuddstrekk) / payroll tax (Arbeidsgiveravgift)
- 15.11 - Deadline for advance tax payment for sole traders (betaling av forskuddsskatt, personlige skattytere)

December

- 01.12 - Deadlines for submission of an application for a change of the annual re-

port to regular two-month term report (Frist for søknad om endring fra årstermin- oppgave til ordinær to-månedlig termin-oppgave)

- 05.12 - Deadline for submission of A-melding report
- 12.12 - Submission of VAT refund (innsending av kompensasjons- oppgave)
- 12.12 - Delivery of VAT assignment. Payment of VAT (innsending av momsoppgave. Betaling av moms)
- 15.12 - Employers can order electronic tax cards for their employees for year 2017 (Arbeidsgiver kan bestille elektroniske skattekort) via altinn.no



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‘Polish expedition behind the Arctic Circle’

Starting from March 5th the next edition of the Norwegian Finnmarksløpet will begin, dog sled race of the highest rank. At the start a Polish team led by an experienced musher called the “Running Wolf” will appear.

Polish Connection: Dariusz Morsztyn or the Running Wolf? How should we address you?

Running Wolf: This nickname have grown on to me so much, that it’s as close as my name and surname. Of course it’s not just a common nick-

name, but a kind of manifest, a consequence of a life style that I lead. Me and my family we live in Masuria, which we like to call the Republic of Scibor. This wilderness is situated at the boarder of Sakalski forests and Klewinski Mountains, where people and animals can live in harmony. There





we run a museum of Indian and Eskimo culture, family animal shelter, photo gallery. We have a dog sled kennel, and a set of beehives as well as stables. This is our common home, but at the same time it's a place that is opened to others, we invite both individual tourists and organized groups. Everyone who is close to nature and ecology is more than welcome. For me taking care of the Republic of Scibor, is somewhat similar to training the dogs, it is not a job, but a way of living. There's more of a Running Wolf in me than of Dariusz Morsztyn.

P.C.: This year You are taking up on a very special challenge – by using only the Polish crew and Polish equipment you want to cover the route of one of the most challenging long-distance dog sled race in the world: Finnmarksløpet.

R. W.: Finnmarksløpet is a run with a legendary status, one of the most important sport events in Norway, and for dog sled fans it's one of the worl-

d's top three events of the kind. Covered by local and international media, for mushers it's the same as Dakar Race is for the drivers. The very participation is an achievement, but reaching the finish line is a dream come true. The route runs through the Lapponian Tundra, one of the most depopulated places on the globe. Mainly Norwegians and other Scandinavians participate, the ones that know the conditions and the landform well enough to responsibly undertake the participation. Participation of any other foreigner is of great interest.

P.C.: You have faced this challenge before, am I right?

R. W.: Yes, I took part in this race three times already. In 2008 I have tried my best on one of the shorter routes, that counted five hundred kilometers. Unfortunately I could not make it to the finish line then. One year after that the expedition ended with a success, and that was a very



unique experience for me. In 2012 for the first time I stood at the start of the one thousand kilometer route. It is hard to describe, how extraordinary this challenge is. It demands many months of preparation, resources and strength. Then we have a few to a dozen days of cold, struggling with the weather and hardships, but above that constant care for the animals, because they are the ones that are the most important. If they are in good shape, they love to run and challenge themselves. However, if one of the dogs becomes ill, suffers an injury or hurts himself, You cannot risk his health in order to achieve good sport results or prestige. Bad weather, for example blizzards, can easily take away the joy and the ability to run. Standing at the starting point it is good to know what You want and where are the limits of the human strength. For me they run to the point where you start to risk the animal's health. In 2012 I had to make a very difficult decision. After running 503 kilometers I had to withdraw

from the race due to an uncertain condition of my four-legged friends.

P. C.: In which point will this year's start be different from the previous ones?

R. W.: In it's totally Polish character. Polish equipment, sleigh, dogs, crew, supplies, clothing, in one word everything. We want to prove that a Pole can do this. In the course of history there was not even a single musher from Land upon Vistula, who have beaten the longest distance, betting in 100% on his national resources and solutions. We want to be the first ones to do this, and we believe that it is possible.

P. C.: Who will participate in this expedition ?

R. W.: First of all, 16 long distanced Alaskan Huskies of Eskimo names. As for the human crew there will be:

- Piotr Baginski – photographer, patron of culture, gallery owner and restaurateur from Suwalki, multiple participant of dog sled races.

- Darek Karp – well known photographer and trapper from Biebrza. Author of photographs for many photo agencies and publishers such as National Geographic. He collaborated in the making of movies for television channels such as BBC and Animals, that are also using his pictures.

- Radek Nowacki - photographer and journalist specializing in photojournalism, portraiture and documentary, translator in this expedition.

- Krzysiek Rolnicki – polar explorer, traveler from Krakow

- Running Wolf, that means me, Dariusz Morsztyn. Scout, environmentalist, educator, adventurer, vegetarian, indianist and a farmer in one person. This expedition is under the patronage of a journalist Jacek Palkiewicz.

P. C.: When will this year's race start, and starting from when we should keep our fingers crossed?

R. W.: Finnmarksløpet starts on the 05th of March. The end of the race is scheduled on March 25th. But before that, in February, as part of the mandatory qualifications we will participate in a 600 kilometer race Femundløpet also organized in Norway. Never before a Pole stood along the route of this race, so our participation in this race will be equally exciting for the organizers as it is for us. It is worth to note that this year two Polish teams will participate: mine in the route of 600 kilometers and the other one in 400 kilometers. A lot is going to happen.

P. C.: In that case we wish you a good weather, an iron health, good humors and many adventures under the Northern Lights.

R. W.: Thank you very much and hope to see you at the finish line. I'm asking Poles living in Norway to root for us and to keep your fingers crossed. Look for us in the TV broadcasts, we will try to put our best foot forward.



We were here:

November 13:

We visited the construction fair in Trondheim, i.e. Boligmesse 2016. Exhibitors from the housing sector from all over Scandinavia took part. Our Trondheim team distributed promotional materials and made contact with entrepreneurs employing foreign workers.



November 27:

We took part in a conference called 'Ways and methods of reaching customers in Norway' organized by the Polish-Norwegian Chamber of Commerce. The meeting was organized mainly for entrepreneurs wanting to broaden their knowledge on how to increase their customer base in Norway.



November 6 and November 29:

A Polish Connection stall was present during a Career Fair organized by the Polish-Norwegian Chamber of Commerce and Lechia Gdansk on the Energa Gdansk stadium. Before the matches commenced, supporters had an opportunity to obtain information on employment in Norway. Our consultants provided solid offers and advice on how and where to look for a career on the Norwegian market most effectively.



December 3:

We were guests at the Kulturkirke Jakob culture center in Oslo at a seminar devoted to Scandinavian culture. At the meeting, organized by Aftenposten, such topics were discussed as the phenomenon of Nordic series and the place of Scandinavian culture in today's world. Among the invited guests were journalists, actors, scriptwriters, including the stars of some popular Nordic series: the Swedish Sofia Helin ('Bron'), the Danish Sofie Gråbøl ('The Killing') and the Norwegian Jakob Oftebro ('Kon Tiki').



December 7:

We took part in a ceremony organized by The Department for the Promotion of Trade and Investments at the Embassy of the Republic of Poland in Oslo and NPCC (The Norwegian-Polish Chamber

of Commerce). This was a pre-Christmas meeting for Polish and Norwegian business representatives, where awards were handed out to the winner of the first edition of the competition for entrepreneurs organized by Polish Connection. Mr. Adam Jankowiak, the founder of Professional Hoofcare AS, received an award of NOK 15,000 funded by these sponsors - MyCall and Berngaard/Sandbek law firm.



December 11:

We were invited to a pre-Christmas party (julebord) held by the students of the Scandinavian studies at the University of Gdansk and The Polish-Norwegian Chamber of Commerce. It was a chance to not only sing carols together or try some of the traditional Norwegian Christmas specialties, but also to make new contacts in an environment of entrepreneurs and students, which we hope will result in future cooperation. We still reminisce on some of the delicacies of the evening: kransekake, medisterkaker, risgrøt and apple gløgg.



December 14 - 16:

We were guests at the Christmas Career Fair in Cra-cow, held by our partner, Clock Work. The fair was addressed to specialists from the construction sector, wanting to start work on the Norwegian market. Our team provided essential information on the topics of Norwegian taxes and social benefits, as well as formalities connected with moving to Norway.



December 18:

We organized thematic workshops within the area of Norwegian pension schemes. Our specialists offered information about the latest regulations, and rules for the calculating and combining of social benefits. Our guests could also find out what to pay attention to when preparing for the tax season, and which documents they should collect in order to obtain the most profitable return.





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For over 10 years we have been specializing in counseling in the field of Norwegian tax regulations and labor law. Our offices provide a wide range of accounting services for companies that run or intend to establish their business in Norway. More than **10 000** clients put their trust in us. Among them you will find individuals as well as large companies performing contracts in Norway.

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- Applications for Norwegian social benefits and welfares
- UDI registration, family immigration
- Translations and contacts with Norwegian institutions

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