

Norway postpones deadline for submission of corporate income tax return to 31 August 2020 due to COVID-19

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On 16 April 2020, the Norwegian Ministry of Finance announced that the deadline for the annual income tax return for corporations and other businesses, including Norwegian branches of foreign companies, for the fiscal year ending in 2019 is postponed from 31 May to 31 August 2020, due to the outbreak of COVID-19. The Ministry of Finance also announced that no further postponements to the deadline will be granted.

Any foreign business entity or sole proprietorship that has a domestic tax liability in Norway is required to file a tax return. The requirement applies regardless of whether tax liability is avoided under a tax treaty or other basis.

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EYG no. 002245-20GbI

1508-1600216 NY
ED None

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