

Stimate Client,

Mulțumim că ați ales **RT Tax** pentru a vă ajuta în recuperarea taxelor pe venit din Norvegia! Recuperarea acestor taxe nu a fost niciodată mai ușoară! **Trebuie doar să urmăriți acești pași:**

**TIPĂRIȚI** toate paginile din acest document

**COMPLETAȚI** formularele de Înregistrare

**SEMNAȚI** unde este marcat cu “X”

**FURNIZAȚI** următoarele documente:

- **Copie a pașaportului sau a cărții de identitate;**
- **Formularul Årsoppgave.** Dacă nu aveți acest formular puteți trimite ultimii fluturași de salariu;  
Årsoppgave este un document emis de către angajator. El conține informațiile complete despre venit și taxe. Årsoppgave trebuie emis după ce se termină anul fiscal, totuși nu mai târziu de 31 ianuarie. Dacă încetați să lucrați înainte să se termine anul fiscal, puteți cere angajatorului să vă elibereze documentul Årsoppgave după ce plecați de la locul de muncă.
- **Formularul Skattemelding (Tax return)** (dacă îl primiți de la Autoritățile Fiscale norvegiene);  
Skattemelding este un document eliberat de către Administrația fiscală din Norvegia. Conține toate informațiile cu referire la venitul și taxele angajatului. La sfârșitul lui martie aceste formulare sunt trimise către toți cei care lucrează în Norvegia.
- **Decizia de impozitare Skatteoppgjør (Tax assessment notice)** (dacă aveți un astfel de document);  
Skatteoppgjør reprezintă calculul impozitelor eliberat de Administrația Fiscală Norvegiană la sfârșitul anului fiscal.
- **Copie după Skattekort (Tax deduction card)** (dacă aveți unul);  
Toți cei care lucrează în Norvegia trebuie să aibă un formular numit Skattekort. Are Fodselsnummer-ul unei persoane sau așa numitul număr-D pe el. Angajatorii folosesc acest document pentru a calcula câte taxe trebuie deduse din salariul angajatului. Un nou Skattekort este eliberat către angajator în luna decembrie a fiecărui an.

**IMPORTANT:** Dacă nu aveți vreun document – Nicio Problemă! Totuși puteți să aplicați pentru rambursare! Noi vă vom recupera documentele care vă lipsesc!

**TRIMITEȚI TOATE DOCUMENTELE LA RT TAX!**

Aduceți sau trimiteți toate documentele către reprezentanțele **RT Tax**:

**RT Tax Moldova**

Str. Grigore Vieru, Nr. 22/1,  
Etaj 3, Oficiul 43, Chisinau MD2005  
Tel: +373 680 62 172  
Email: [info@rttax.md](mailto:info@rttax.md)

**RELAXAȚI-VĂ! MUNCA DUMNEAVOASTRĂ ESTE GATA! NOI VOM FACE RESTUL!**

După ce ați trimis toate documentele necesare către reprezentanța RT Tax, veți primi un e-mail de confirmare a primirii documentelor. (Dacă nu primiți un astfel de e-mail, vă rugăm să ne contactați la [info@rttax.md](mailto:info@rttax.md), tel. +373 680 62 172)

Mai târziu toate documentele dumneavoastră vor fi analizate de către specialiștii RT Tax, iar declarația pentru returnarea taxelor va fi trimisă către Autoritățile Fiscale. (Dacă nu ați trimis toate documentele necesare va trebui să le obținem mai întâi).

După ce primim rambursarea taxelor dumneavoastră, RT Tax vă va trimite un e-mail care să vă informeze faptul că banii au fost transferați în contul bancar.

**IMPORTANT!** În unele cazuri Autoritățile Fiscale pot trimite cecurile de rambursare a taxelor direct către adresa dumneavoastră de domiciliu sau către contul bancar. Dacă se întâmplă acest lucru va trebui să ne informați, sunând la: +373 680 62 172 sau să ne trimiteți un e-mail la: [info@rttax.md](mailto:info@rttax.md) pentru a primi factura și a plăti comisionul pentru serviciul furnizat de RT Tax, care este descris în contractul de servicii.

## PERIOADA de recuperare a taxelor:

Dacă aplicați pentru rambursarea taxelor din ultimul an calendaristic, Administrația Fiscală norvegiană vă va trimite banii până la sfârșitul lunii octombrie.

Totuși, dacă aplicați pentru recuperarea taxelor din anul anterior acestuia, taxele sunt rambursate între 3 și 6 luni de la data în care RT Tax primește documentele dumneavoastră.

**NOTĂ:** În diferite circumstanțe perioada de rambursare poate fi mai lungă sau mai scurtă. Depinde de cât de rapid vor emite Autoritățile Fiscale din Norvegia rambursarea.

## COMISIOANELE pentru servicii:

RT Tax nu are niciun comision în avans sau ascuns. Acest lucru presupune că vom încasa comisionul doar când vom primi rambursarea taxelor dumneavoastră.

Taxăm 16% din suma rambursabilă, dar nu mai puțin de 890 NOK.

Dacă nu aveți formularul Årsoppgave, RT Tax va contacta angajatorul pentru a primi acest formular. Comisionul pentru acest serviciu este de 150 NOK.

VA RUGAM SA FOLOSITI LITERE ENGLEZESTI (FARA DIACRITICE)!

Prenume, Nume de familie:

Data nasterii:

\_ \_ \_ \_ / \_ \_ 1 / \_ \_ z

Tel./Mob.:

Adresa de e-mail:

Adresa

dumneavoastra

din tara

natala:

FODSELSNUMMER (Numarul de Identitate Personal):

Aveți datele de logare pe Altinn?

Da

☐

Nu

☐**Dacă 'Da', vă rugăm să atașați documentele. Dacă 'Nu', le vom comanda noi pentru dumneavoastră.**

Doriți să aplicați pentru alocația pentru copii din Norvegia prin compania noastră?

Da

☐

Nu

☐

Dacă aveți această informație, în care sistem de taxare sunteți înscris?

PAYE (taxă fixă de 25%)

☐

Sistemul de taxare standard

☐

Vă rugăm specificați pentru care ani doriți să faceți rambursarea:

Vă rugăm specificați care este primul an de angajare în Norvegia:

Ați fost în Norvegia pentru cel puțin 270 zile în ultimele 36 luni?

Da

☐

Nu

☐**Va rugam sa enumerati toate sosirile si plecările in/din Norvegia, cu exceptia vacanțelor scurte:**

Data sosirii în Norvegia:

\_ \_ \_ \_ / \_ \_ 1 / \_ \_ z

Data plecării din Norvegia:

\_ \_ \_ \_ / \_ \_ 1 / \_ \_ z

Data sosirii în Norvegia:

\_ \_ \_ \_ / \_ \_ 1 / \_ \_ z

Data plecării din Norvegia:

\_ \_ \_ \_ / \_ \_ 1 / \_ \_ z

Ați lucrat ca marinar sau muncitor pe platformă petrolieră în Norvegia?

Da

☐

Nu

☐**Stare civila:**

Casatorit(a)

☐

Singur(a)

☐

Divortat(a)

☐

Vaduv(a)

☐**Daca sunteti casatorit(a):** Prenumele sotului(sotiei), numele de familie si data nasterii

\_ \_ \_ \_ / \_ \_ 1 / \_ \_ z

În ce țară are rezidența familia dumneavoastră?

**Daca aveți copii:** prenumele lor, numele de familie si data nasterii:

1.

2.

3.

4.

Ați încercat vreodată să vă rambursati impozitul fie singur, fie asistat de o altă companie,

ați primit vreodată o rambursare automată de la autoritățile fiscale norvegiene?

Da

☐

Nu

☐

Dacă da, vă rugăm să introduceți numele țării și venitul obținut:

**Informații adiționale pentru a determina suma ce se poate rambursa**

Ați avut posibilitatea să gătiți la locul de cazare din Norvegia?

Da

☐

Nu

☐

Dacă ați plătit chirie în Norvegia, care e valoarea ei per an?

(valorile mai mari de 10.000 NOK vor trebui susținute cu documente)

NOK

Cât ați plătit pentru electricitate în Norvegia?

NOK

Dacă aveți copii până în 12 ani, ce cheltuieli ați avut cu îngrijirea copilului (grădiniță, bonă, pensie alimentară)?

(vă rugăm să ne asigurați facturile sau alte dovezi pentru aceste cheltuieli)

NOK

Această parte va fi completată doar dacă cheltuielile dumneavoastră din Norvegia de la și până la locul de muncă, cât și cheltuielile cu transportul până în țara natală au fost mai mari de 22 350 NOK într-un an fiscal.

Care este distanța de la locul de rezidență din Norvegia până la locul de muncă (dus-întors)?  KM

A plătit angajatorul dumneavoastră aceste costuri de transport? Da ☐ Nu ☐

Dacă ați plătit taxe de drum până la locul de muncă, vă rog să specificați întreaga sumă plătită într-un an fiscal.  NOK

Care este distanța de la locul de rezidență din țara natală până la locul de rezidență din Norvegia?

Distanța în km, dus-întors:  KM

De câte ori ați călătorit în țara natală în timpul unui an fiscal? (dus-întors)

Această parte trebuie completată doar dacă doriți să vă declarați cheltuieli adiționale și aveți documentele necesare pentru aceste cheltuieli.

Dacă aveți vreun împrumut pentru imobile în țara natală, care este dobânda ce o plătiți către bancă?  NOK  
(vom avea nevoie de documentul de la bancă)

Ați avut și alte cheltuieli legate de serviciu (haine, unelte etc.)? Vă rugăm să specificați suma.  NOK



## Informații loc de muncă

Formular de Înregistrare - Rambursarea taxelor din Norvegia

Cati angajatori ati avut? \_\_\_\_\_

(Trebuie sa enumerati TOTI ANGAJATORII)

### 1. Compania:

Adresa: \_\_\_\_\_

Tel./Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Lucrat de la data de : \_\_\_\_\_ a/ \_\_\_\_\_ l/ \_\_\_\_\_ z pana la \_\_\_\_\_ a/ \_\_\_\_\_ l/ \_\_\_\_\_ z

Observatiile clientului:

Observatiile RT Tax:

Venit:

Taxele platite:

### 2. Compania:

Adresa: \_\_\_\_\_

Tel./Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Lucrat de la data de : \_\_\_\_\_ a/ \_\_\_\_\_ l/ \_\_\_\_\_ z pana la \_\_\_\_\_ a/ \_\_\_\_\_ l/ \_\_\_\_\_ z

### 3. Compania:

Adresa: \_\_\_\_\_

Tel./Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Lucrat de la data de : \_\_\_\_\_ a/ \_\_\_\_\_ l/ \_\_\_\_\_ z pana la \_\_\_\_\_ a/ \_\_\_\_\_ l/ \_\_\_\_\_ z

Ați beneficiat de ajutor de șomaj, concediu de boală,

sau alte beneficii? Da ☐ Nu ☐

Semnatura: **X** \_\_\_\_\_

Data: \_\_\_\_\_

## ACORD PENTRU SERVICIUL DE COLECTARE ȘI REMITERE DE BANI

### DATE PERSONALE

Adresa de e-mail	<input type="text"/>	Tel.	<input type="text"/>
Prenumele	<input type="text"/>	Numele de Familie	<input type="text"/>
Data nasterii	<input type="text" value="A"/> <input type="text" value="A"/> <input type="text" value="A"/> <input type="text" value="A"/> - <input type="text" value="L"/> <input type="text" value="L"/> - <input type="text" value="Z"/> <input type="text" value="Z"/>	Naționalitate	<input type="text"/>

### ADRESA DUMNEAVOASTRĂ DE REȘEDIȚĂ

Strada	<input type="text"/>	Casa Nr.	<input type="text"/>	APT	<input type="text"/>
Oraș	<input type="text"/>	Țară	<input type="text"/>		

### DETAIIILE CONTULUI BANCAR UNDE DORIȚI SĂ TRANSFERĂM FONDURILE COLECTATE

Numărul contului bancar	<input type="text"/>		
Valută	<input type="text" value="EUR"/> <small>Se aplică o taxă de 130 NOK dacă alegeți să primiți plata în euro.</small>	<input type="text" value="NOK"/> <small>Se aplică o taxă de 220 NOK dacă alegeți să primiți plata în NOK.</small>	Numele Băncii <input type="text"/> Numele titularului de cont <input type="text"/> Prenumele titularului de cont <input type="text"/>

**Notă:** Dacă acesta nu este contul dvs. bancar personal, vă rugăm să furnizați data nașterii persoanei respective.




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### INFORMAȚII DESPRE ACTIVITĂȚILE CLIENTULUI ȘI SURSA FONDURILOR

Statut	Student <input type="text"/>	Angajat <input type="text"/>	Liber-profesionist <input type="text"/>	Altele <input type="text"/>
Sursa fondurilor	<input type="text" value="RAMBURSAREA IMPOZITULUI PE VENIT DIN STRĂINĂTATE"/>		Tranzacția	<input type="text" value="COLECTAREA ȘI REMITEREA IMPOZITULUI PE VENIT"/>
Confirm că sunt beneficiarul fondurilor:	Da <input checked="" type="checkbox"/>		Nu <input type="checkbox"/>	

### INFORMAȚII DESPRE PERSOANELE EXPUSE POLITIC

Dumneavoastră, un membru apropiat al familiei sau asistenți apropiați sunteți (sau ați fost în ultimele 12 luni) persoane expuse politic?

Da  Nu

Dacă răspunsul este DA, vă rugăm să indicați numele, prenumele, țara, instituția, funcția, anul și relația cu persoana expusă politic (dacă nu sunteți dumneavoastră):

### TERMENII ACORDULUI

Prin prezenta declarăm că fondurile primite în numele dvs. în contul bancar TT Express UAB vor fi transferate în contul dvs. bancar personal, furnizat mai sus.

Prin confirmarea acestui Acord, sunteți de acord cu termenii și condițiile: <https://www.ttexpress.eu/en/general-terms-and-conditions>

Odată ce un acord a fost încheiat, orice intrări de bani în contul nostru desemnat în beneficiul dvs. vor constitui confirmarea finală a acordului și autorizarea ireversibilă de a executa schimbul valutar și / sau remiterea de bani.

Suntem TT Express UAB, o instituție autorizată emitentă de monedă electronică (licența nr. 90 [https://www.lb.lt/en/licences-1/view\\_license?id=2094](https://www.lb.lt/en/licences-1/view_license?id=2094)).

Ne puteți contacta în scris prin e-mail la [verification@ttexpress.eu](mailto:verification@ttexpress.eu)

### AUTORIZĂRILE DVS. SPECIALE PRIVIND DEDUCERILE ȘI REMITERILE ALTOR TAXE ALE FURNIZORILOR DE SERVICII:

Prin această confirmare, ne autorizați să informăm Unitrust Finance Inc, dba RT Tax - companie care vă oferă servicii de rambursare a impozitului pe venit și vă reprezintă pe parcursul procesului de recuperare a impozitului pe venitul personal de la autoritățile fiscale străine în conformitate cu contractul de servicii pe care l-ați semnat cu RT Tax și reprezentanții autorizați ai acestora prin schimb API, e-mail sau în alt mod despre toate sumele pe care le primim în numele dvs.

De asemenea, ne autorizați să deducem și să remitem către RT Tax comisioanele aferente pregătirii dosarelor de rambursare fiscală sau alte taxe de servicii aplicabile în baza acordului dvs. cu RT Tax.

Comisioanele deductibile ne vor fi furnizate de RT Tax prin schimb API, e-mail sau orice alt mod.

Orice întrebări, litigii legate de taxe și comisioanele legate de rambursarea impozitului pe venit sau serviciile conexe trebuie discutate și soluționate direct cu RT Tax.

Confirm că toate informațiile de mai sus sunt complete și corecte.

**Furnizarea de informații incorecte este supusă răspunderii în conformitate cu procedura stabilită prin lege.**

**Mă angajez să notific imediat Compania în scris cu privire la orice modificări semnificative ale informațiilor specificate.**

Data:

Semnătura: **X**

Jeg / I, ..... p. nr / D-Number .....

Permanent adresse / Permanent address: .....

..... gir med dette fullmakt til

følgende representant / hereby appoint the following representative as attorney in-fact:

**Unidata, Inc. (company code 303490943)**

**Ozeskienes 15, Kaunas, LT44254, Lithuania**

**tel. +370 37 755211, e-mail: norway@rttax.com**

til å opptre på mine vegne som min lovlige representant når det gjelder følgende saker / to act as the taxpayer legal representative for the following matters:

**Skattetype / Type of tax:**    **Inntektsskatt / Income**

**Fullmakten omfatter følgende handlinger / Acts Authorized:**

Representanten gis fullmakt til å motta og gjennomgå konfidensiell skatteinformasjon, herunder, men ikke begrenset til: selvangivelser, skattelikninger og tilbakebetaling av skatt på mine vegne. Representanten kan utføre alle handlinger som jeg kan selv i skattesakene som er beskrevet ovenfor / The representative is authorized to receive and inspect confidential tax information, including but not limited to: tax returns, tax settlement notices and refunds on my behalf. The representative can perform any and all acts I can perform in respect to the tax matters described above.

**Jeg erklærer at / I declare that:**

- Jeg er fullt informert om alt innholdet i dette skjemaet og forstår fullt ut betydningen av å gi disse fullmaktene til representanten min / I am fully informed as to all the contents of this form and understand the full import of granting these powers to my representative.

- Jeg gir instruksjon om at tilbakebetaling av for mye innbetalt skatt skal innbetales til følgende bankkonto eller via sjekk til representanten min/ I agree my refund of overpaid taxes to be deposited into the following bank account or to my representative by cheque:

**TT Express, UAB, Vilniaus g. 31, LT-01402 Vilnius, Lithuania**

**Bankkonto: ....., SWIFT: AGBLLT2X**

**LUMINOR BANK AS, Konstitucijos pr. 21A, LT-03601 Vilnius, Lithuania**

- Denne fullmakten skal tre i kraft straks den er undertegnet og er gyldig i 2 år / This Power of Attorney shall become effective immediately on the date signed and is valid for two years.

- Denne fullmakten skal sendes til Sentralskattekontoret for utenlandssaker og/eller det lokale likningskontoret avhengig av hva som er riktig / This Power of Attorney shall be presented before the Central Office – Foreign Tax Affairs and / or the local tax office depending on the case could be.

- Denne fullmakten tilbakekaller alle andre fullmakter som måtte være gitt / This Power of Attorney revokes all prior Power of Attorney(s) filed.

**Fullt navn / Full name:** .....

**Tlf / Tel:** .....

**E-post / E-mail:** .....

**Dato / Date:** .....

**Undertegnet / Signed:** **X**.....

## Kontoopplysninger / Bank Account Details

Navn Name		
Dnr./fnr.		Norsk identitetsnummer Norwegian personal identification number

IBAN nr. IBAN no.		Internasjonalt bankkonto nummer International Bank Account Number
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### Vedlegg 1 / Enclosure 1:

Kontoen må være din. Dette må bekreftes med f.eks kontoutskrift, nettbankutskrift etc. som viser ditt navn og kontonummeret.

The bank account must be yours. This must be confirmed i.e. by bank statement, print from web bank etc. showing your name and account number.

Valuta Currency		Hvilken valuta har din konto? In which currency is your account?
BIC/SWIFT		Bank identifikasjonskode Bank Identifier Code

Hvis banken ikke har en BIC/SWIFT eller en IBAN-adresse, skal bankkoden brukes.  
If your bank does not operate with a BIC or SWIFT, enter the bank-code.

Sted og dato Place and date	
Underskrift Signature	

### Vedlegg 2 / Enclosure 2:

Du må legge ved kopi av ID som viser ditt navn og din signatur, f.eks pass.

Copy of ID showing your name and signature i.e passport must be enclosed.

**For at din konto skal bli registrert må vi få begge vedlegg, og alle feltene over må være utfyllt.**

**To register your bank account we must have both enclosures, and all boxes above must be filled in.**

Sjekk skatten din – se [skatteetaten.no/ebruker](https://skatteetaten.no/ebruker)

Check your taxes – go to [skatteetaten.no/online](https://skatteetaten.no/online)

## Kontoopplysninger / Bank Account Details

Navn Name		
Dnr./fnr.		Norsk identitetsnummer Norwegian personal identification number

IBAN nr. IBAN no.		Internasjonalt bankkonto nummer International Bank Account Number
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If your bank does not operate with a BIC or SWIFT, enter the bank-code.

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Check your taxes – go to [skatteetaten.no/online](https://skatteetaten.no/online)



Total transferred from the previous page	
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### 4.3 Real properties

Item no.	Address		
		+	
		+	
		+	
		+	
Total real properties		=	+

### Other capital (items 4.2, 4.4, 4.5 and 4.6)

Item no.	Text		
		+	
		+	
		+	
		+	
Total other capital		=	+
Total gross capital			=

### Debt

Item no.	Text		
		+	
		+	
		+	
		+	
Total debt		=	÷
Net capital			=

### Comments

### Bank account for payment in case tax refund should be due to you

If you do not possess a Norwegian bank account, we request you to submit IBAN and BIC here for payment of eventual tax refund:

IBAN:  BIC:

IBAN is an abbreviation for International Bank Account Number and substitutes account numbers within the EU/EEA. IBAN should be filled in consecutively without space, dash, stop etc. BIC is an abbreviation for Bank Identifier Code. It consists of 8 or 11 characters.

Payment of eventual tax refund to this bank account requires you to be the account-holder.

State the number of enclosures with this tax return

### Signature

Date	Signature
------	-----------



**E Postal address abroad** (enter an address only if you want to receive mail from the public sector to an address abroad)

C/O Address (name on the letter box)	
Address name	
Name of building	
Postbox	
Postcode	City/place name
Country	

**F What type of identification are you enclosing with the notification of a change of postal address?**

I/we enclose a:

- ☐ Copy of passport
- ☐ Copy of driving licence
- ☐ Copy of other valid identification showing your date of birth, name, signature and a photograph

THE PERSON(S) SIGNING THE NOTIFICATION MUST ENCLOSE A COPY OF VALID IDENTIFICATION.

**Note! If you enclose a copy of your bank card, you must cross out the account and control numbers.**

**G Date and signature(s)**

I/we confirm that the information in this form is correct.

Date	Signature(s)*
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\* For those under 18 years of age, the obligation to report the change of address and sign the form lies with the person or persons with parental responsibility. In the event of an agreement or judgment on shared housing pursuant to section 36 of the Children Act, both parents must sign. When a family is registered as resident and change their postal address jointly, one signature and a copy of identification for the person signing is sufficient.

**What is a property unit number?** (formerly called dwelling number).

If the postal address you report is an address in Norway, and the address is a residential address, you must always state the property unit number for the address. All residential addresses in Norway have a property unit number (formerly called dwelling number), and all apartments should have an address label property unit number attached to the doorframe.

The address label should be visible on or by the door. The property unit number consists of one letter and four digits, and is stated on the address label that is stuck on or next to the door.

EXAMPLE ROAD 14 A  
H0301

IF YOU DO NOT KNOW THE PROPERTY UNIT NUMBER FOR YOUR ADDRESS, you can read more about how to find it at <https://skatteetaten.no/unitnumber>. If you rent an apartment, you can contact the person your renting from, or you can contact the municipality where you live.



The Norwegian  
Tax Administration

### Submitted by

Name:	National identity number/D number:
Address:	
Email:	Telephone:

### Signature

_____	_____
Date	Signature

### Guidance:

- **Decedent's estate**

Note that you cannot request advance tax assessment in the following cases:

- when a surviving spouse/cohabiting partner or sole heir has taken over the decedent's estate undivided
- a division between spouses in the event of separation or divorce

- **Important information about PAYE (Pay As You Earn)**

If you submit this tax return for an income year in which you are taxed according to the PAYE scheme, you will be removed from the PAYE scheme. You will then pay tax according to the ordinary tax rules. You cannot go back to the PAYE scheme in this income year. This applies regardless of the reason you opt out of the scheme – even if you do so by mistake. At the turn of the year, you can choose to re-join the scheme.

- **Foreign worker with temporary work-related stay in Norway**

Note that you can only request advance tax assessment if you:

- are not resident for tax purposes in Norway, and
- have earned income from a temporary assignment in Norway that is coming to an end

See more info under "Tax return for private individuals who have not received a pre-filled tax return" before selecting "No".

- **Private individual who has not received a pre-filled tax return**

By the end of March in the year after the income year, we will send you a pre-filled tax return. If you have an electronic ID, you will receive a message when your tax return is available so that you can make changes and submit in the logged-in solution. If you have not consented to electronic communications and you have not received a pre-filled tax return by 7 April, you can submit this tax return. Select the correct option for "The tax return is submitted for". Tick the box for "No" under "Requests advance tax assessment".

Send to:

Skatteetaten

Postboks 9200 Grønland

0134 Oslo

Norway

(1) This Services Agreement (the “**Agreement**”) is executed by and between: Date: .....  
 Unitrust Finance, Inc (dba RT Tax), company code 70464217, address 1219 Ogden Ave, Suite #C, Downers Grove, IL 60515, USA represented by the person dully authorized under existing legislation (the “**Service Provider**”); and

(2) ....., date of birth ..... (the “**Client**”).  
 Hereinafter the Service Provider and the Client together are referred to as the “**Parties**” and each separately as the “**Party**”.

## RECITALS

- (A) The Service Provider provides tax refund and related services and the Client wishes to recover the personal income tax paid due to work abroad or on other grounds.  
 (B) The Parties wish to agree on the terms and conditions of tax refund.

## 1. Subject matter

- 1.1. In accordance with the terms and conditions established in this Agreement and the General Terms and Conditions of Services (hereinafter - **T&C**), the Service Provider shall provide to the Client tax refund and related services, i.e. shall draw up the documents necessary for the refund of the taxes paid by the Client in the United Kingdom, Ireland, the Netherlands, Germany, Norway, Austria, Denmark or other jurisdiction and shall present them to the corresponding tax authorities or other competent institutions (the “**Services**”), and the Client shall accept and remunerate for such Services in accordance of the terms and conditions of this Agreement.
- 1.2. By signing this Agreement the Client authorises the Service Provider to prepare, sign and file tax returns and to receive all correspondence, including tax refund cheques, from tax authorities. Service Provider will as necessary disclose that he is acting as the nominee of the Client and all the actions are made in the name and on behalf of the Client.
- 1.3. Taxes will be refunded to the Client by a bank transfer of the refunded amount to the bank account, prepaid debit card or by a bank cheque drawn in the name of the Client. If Tax Refund Cheque is received, the Cheque shall be collected and the tax refund amount shall be transferred to the Client by the Services Provider and (or) the third person engaged by the Service Provider for payment collection services in accordance with the T&C.
- 1.4. The final amount of the taxes to be refunded shall be established by a competent institution of the foreign country. The amounts calculated by the Service Provider are for information purposes only and do not entitle the Client to claim the preliminarily calculated amount.

## 2. Terms of Provision of Services

- 2.1. The Service Provider hereby undertakes:
  - 2.1.1. to provide the Client information on the documents that the Client needs to submit to the Service Provider for the purposes of filing for the tax refund;
  - 2.1.2. to collect, complete and sign all the required forms, requests and other related documents on behalf of the Client;
  - 2.1.3. to submit the required documents to the respective tax authorities or other competent institutions responsible for tax refunds;
  - 2.1.4. to inform the Client about the process of the tax refund and other related matters at the Client’s request;
  - 2.1.5. to organise the collection of the Tax Refund Cheque and (or) to instruct the tax authority to transfer the tax refund amount to the Service Provider and (or) the third person engaged by the Service Provider for payment collection services in accordance with the T&C for subsequent transfer of tax refund amount to the Client (excluded the Service Fee indicated in Clause 3.1 and 3.2), or to instruct the tax authority to transfer the tax refund directly to the Client’s prepaid debit card.
- 2.2. The Client hereby undertakes:
  - 2.2.1. to provide to the Service Provider complete, true and accurate information and documents (originals and copies) required for the completion of the tax refund. The Client is entitled to provide the information either by filling in paper forms provided by Services Provider or by filling in the online information form available at the Service Provider’s internet site;
  - 2.2.2. to fill in and sign any forms and other documents required for the completion of the tax refund and perform other obligations established in the T&C, which constitute an inseparable part of this Agreement;
  - 2.2.3. to fill in and sign any forms and other documents required for the issue of the Payoneer, Inc debit card and to accept the tax refund amount to the “Payoneer” debit card (excluded the Service Fee indicated in Clause 3.1 and 3.2) when so required;
  - 2.2.4. to inform the Service Provider immediately and in all cases not later than within 5 (five) days, if the foreign tax or other authority transfers the refunded amount or a part thereof or sends the Tax Refund Cheque for the full refund amount or a part thereof directly to the Client;
  - 2.2.5. to inform the Service Provider immediately in the case during the validity term of this Agreement the Client concludes any agreement regarding the tax refund services in the United States of America with other service providers. In such case the Service provider is entitled unilaterally to terminate this Agreement.
  - 2.2.6. to inform the Service Provider of the new employment or self-employment in a foreign country;
  - 2.2.7. to inform the Service Provider of any changes in the Client’s contact details or about any other changes that may have impact to the tax refund. The information can be updated on the internet site of the Service Provider or e-mailed;
  - 2.2.8. to pay the Service Provider the Service Fee as set out in Section 3 hereof.

## 3. The Services Fees

- 3.1. The fee for the Services (the “**Service Fee**”) for refunding taxes for each tax year shall be:
  - 3.1.1. United Kingdom: the service fee shall be 14% from the refunded amount with a fixed minimum of GBP 79;
  - 3.1.2. The Netherlands: the service fee shall be 16% from the refunded amount with a fixed minimum of EUR 79;
  - 3.1.3. The Netherlands social security (Zorgtoeslag) refund: the service fee shall be 16% from the refunded amount with a fixed minimum of EUR 79;
  - 3.1.4. Germany: the service fee shall be 16% from the refunded amount with a fixed minimum of EUR 79;
  - 3.1.5. German Church fee refund: if the refund amount is between EUR 0-100, the service fee shall be 20 EUR; for 101 EUR and more, the service fee shall be 40 EUR;
  - 3.1.6. Austria: the service fee shall be 16% from the refunded amount, with a fixed minimum of EUR 79;
  - 3.1.7. Denmark: the service fee shall be 14% from the refunded amount, with a fixed minimum of 590 DKK; For the service that has been carried out for Denmark holiday allowance refund (Feriepenge) in Denmark, Service Provider is entitled to commission fee 14% from the refunded amount, with a fixed minimum of 79 EUR;
  - 3.1.8. Norway: the service fee shall be 16% from the refunded amount, with a fixed minimum of NOK 890 if refund is received in NOK currency or EUR 89 if refund is received in EUR;
  - 3.1.9. Ireland: the service fee shall be 16% from the refunded amount with a fixed minimum of 79 EUR;
  - 3.1.10. Ireland tax refund (Universal Social Charge (USC)): the service fee shall be 16% from the refunded amount with a fixed minimum of 79 EUR;
  - 3.1.11. Belgium: the service fee shall be 16% from the refunded amount, with a fixed minimum of 79 EUR;
  - 3.1.12. Sweden: the service fee shall be 16% from the refunded amount, with a fixed minimum of 890 SEK.
- 3.2. The additional fees:
  - 3.2.1. For the retrieval of the lost or missing documents shall be for P-45/P-60 (United Kingdom) – GBP 20, Employment Detail Summary (Ireland) – EUR 20, Arsoptgave (Norway) – NOK 150, “Jaaropgaa” form (the Netherlands) – EUR 20, Lohnsteuerbescheinigung (Germany) – EUR 20, Opplýsingsseddel (Denmark) – DKK 150, Jahreslohnzettel or Lohnzettel (Austria) – EUR 20, Fiscale Fiche 281.10 (Belgium) – EUR 20, Inkomstdeklaration 1 (Sweden) – SEK 200;
  - 3.2.2. The fee for the receipt of international money transfer or check cashing, money remittance and other bank services shall be 15 EUR if the tax refund service was provided from The Netherlands, Germany, Austria, Ireland or Denmark holiday allowance, 25 GBP if the tax refund service was provided from the United Kingdom, 120 DKK if the tax refund service was provided from Denmark, 130 NOK if the tax refund service was provided from Norway;
  - 3.2.3. If Client provided incorrect or not full bank account information and the bank transfer was rejected and the money were returned there will be an additional charge of 20 EUR to repeat the bank transfer. Service Provider is not responsible for the fees charged by the bank for the money return;
  - 3.2.4. The Client shall also compensate the fees and costs incurred by the Service Provider in the tax refund process that could not be foreseen at the moment of the execution of this Agreement as listed in the pricelist of the Service Provider and as indicated in the T&C.
  - 3.2.5. If in the course of the tax refund process it turns out that the Client has already applied to another company for the same tax refund, the Client must pay the Service Provider the service fee provided in Paragraph 3.1.
- 3.3. The amount of the payable VAT (if applicable) shall be added to all amounts indicated in Sections 3.1-3.2 hereof. The fees established in Sections 3.1-3.2 may be changed by the Service Provider unilaterally and shall be applicable to any request of the Client to provide the Services submitted after the Client has received notice on the change of fees.
- 3.4. The Service Fee shall be deducted from the amount received after the tax refund prior to the transferring it to the Client’s account or Client’s Payoneer, Inc debit card will be charged. If, by some reasons, the Client receives the tax refund cheque to his home address, he/she must inform about it Service Provider and pay the Service Fee (s) according to this Agreement. If the Client does not pay the Service Fee (s) in 10 (ten) days after receiving the invoice, he/she shall be obligated to pay late charges 0.2 percent per month on the unpaid balance of the invoice.
- 3.5. If during the process of filing the documents the Service Provider becomes aware that the Client is not entitled to the tax refund (i.e. there is a tax debt), the Service Provider will calculate and provide the Client with the amount of the tax debt and the Service Fee payable to the Service Provider. In such case, the Service Provider continues the filing of documents only after the Client agrees to proceed and pays to the Service Provider the calculated Service Fee.

## 4. Processing of personal data

- 4.1. Service provider, acting as a data controller, shall process Client’s personal data for the purposes of: (i) proper performance of Service provider’s obligations under this Agreement; (ii) necessary communication; (iii) protection of service provider’s rights and interests (in case of a claim or a debt collection); (iv) statistical analysis. Legal basis for processing

- personal data is respectively, (i) necessity to perform this Agreement and mandatory statutory requirements related to tax refund; (ii) legitimate interest – to provide good customer service; (iii) legitimate interest and (iv) legitimate interest - to improve our business.
- 4.2. The Client acknowledges that the Service provider is located in the USA, thus personal data shall be transferred from Client's country of residence to USA. For clarity, as the Service provider is located in USA, the data transfers of the Client are necessary for the conclusion and performance of this Agreement. The Service provider guarantees that it has signed agreements regarding safe and lawful processing of personal data with its EU partners and when necessary shall use legitimate safeguards and derogations where it is allowed by the applicable law.
- 4.3. The Client acknowledges that Service Provider shall engage third parties, data processors, for the purposes of proper performance of this Agreement. The list of currently used data processors can be found at <https://rttax.com/privacy-policy/> Privacy Policy.
- 4.4. Depending on a situation, the Client, as a data subject, shall have all or some of following rights: the right at any time to request the Service provider an access to the processed personal data, request for rectification or erasure of them, request for data portability or restriction of the processing of personal data, a right to object to the processing of personal data, the right to lodge a complaint with a supervisory authority.
- 4.5. The data related to the providing of tax refunding services is necessary. Therefore, if the Client does not submit the personal data specified in the online forms, performance of the Agreement shall become impossible.
- 4.6. The data shall be stored during the term of the agreement and 10 years after the termination of the Agreement (subject to the limitation period).
- 4.7. For a comprehensive information on how Service provider processes personal data, please refer to <https://rttax.com/privacy-policy/> Privacy Policy or can be provided in writing at your request.
- 5. Liability**
- 5.1. In the case the Client terminates the Agreement due to any reason other than failure by the Service Provider to perform its obligations after the filing for the tax refund and (or) in the case established in Art. 2.2.4 hereof, the Client shall cover all expenses of the Service Provider incurred due to the provision of Services until termination of the Agreement, but not less than 50 % of the Service Fee under this Agreement.
- 5.2. The Service Provider shall not be liable for: the delays in refunding taxes if the delay is caused by the foreign tax or other competent institutions; the failure to refund taxes, for the tax liability or for any other negative consequences, which occurred due to false, inaccurate or incomplete information provided by the Client or due to Client's prior financial commitments to any foreign tax or other institutions; the negative consequences incurred by the Client due to the changes in the applicable laws, rules, regulations or procedures applicable for the tax refund; additional bank charges, if the bank needs to repeat the transfer because of the incorrect or not full information provided; and any fees charged by the Client's or intermediary bank.
- 6. Validity of the Agreement**
- 6.1. The Agreement shall come into force the moment the Service provider receives the Agreement signed by the Client and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement. The Agreement may be terminated by the mutual agreement of the Parties, except in the cases established by law.
- 7. Miscellaneous**
- 7.1. The T&C (<https://rttax.com/terms-and-conditions/>) constitutes an integral part of this Agreement. By signing this Agreement, the Client confirms and guarantees to the Service provider, that the Client has carefully read these terms and conditions before accepting them and signing this Agreement.
- 7.2. This Agreement, all information, documents and correspondence related thereof shall be considered as strictly confidential, and shall not be disclosed to any third persons, except (i) as required by the applicable laws; (ii) the information became publicly available through no fault of or failure to act by the Party; and (iii) the disclosure of respective information is reasonably necessary for the fulfilment of the Party's obligations.
- 7.3. Service Provider has the right to assign its rights and obligations provided for in the Agreement to any third persons without a prior written consent of the other Party.
- 7.4. All additions, amendments and annexes to the Agreement shall be valid if they are executed in writing and signed by both Parties without prejudice to Sections 3.1-3.3 hereof. This Agreement will be governed by and construed under the laws of the State of Illinois, United States of America. The disputes arising between the Parties regarding this Agreement or during the performance of this Agreement are settled by way of negotiations. In case of failure to come to an agreement, the disputes shall be finally settled by the competent courts of the State of Illinois, United States of America. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax.

Client **X** \_\_\_\_\_ (signature)