

May 2nd 2022

Webinar and co-production between VISP and Her og der

Taxes for visual artists

.....

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Taxes in Norway (2021)

22%

Ordinary income (Alminnelig inntekt)

Ordinary income is as a net income to be calculated for all taxpayers, both persons and companies. All gross income, with deductions for deductible costs are included.

Finnmark og Nord-Troms: 18,5%

Taxes in Norway (2021)

	Income between NOK 0 - 184,800	No bracket tax
Step 1	Income between NOK 184,800 – 260,100	1.7% bracket tax
Step 2	Income between NOK 260,100 – 651,250	4.0% bracket tax
Step 3	Income between NOK 651,250 – 1,021,550	13.2% bracket tax*
Step 4	Income over NOK 1,021,550	16.2% bracket tax

*residents of Finnmark and Nord-Troms 11.2%

Bracket tax (Trinnskatt)

The bracket tax is a progressive tax on gross salary and personal income from sole proprietorships and partnerships.

Taxes in Norway (2021)

	Rate
Salary income, sickness benefit, etc. (persons aged 17 to 69)	8.2%
Salary and business income, pensions (persons aged under 17 or over 69)	5.1%
Primary business income within fishing/hunting or childminding*	8.2%
Other business income	11.4%
Pension income, etc.	5.1%
Lower limit in personal income/basis for calculating national insurance contributions	NOK 59,650
The contributions must never amount to more than 25% of the proportion of the personal income/basis which exceeds	NOK 59,650

* Self-employed persons within fishing, hunting or childminding in own home (children under 12 years of age or with special care needs) pay 8.2% national insurance contributions on their business income.

The lower national insurance contribution rate for fishing, hunting and childminding in own home is linked to the fact that these industries pay a product tax, which is partly intended to cover the difference between 8.2% and 11.4% national insurance contributions.

National Insurance Contribution (Trygdeavgift)

The National Insurance Contribution is automatically calculated on salaries (8,2%) and personal income (11,4%).

Taxes in Norway (2021)

Other tax elements

Personfradrag is a standard deduction in general income given to all income types.

Minstefradrag is a standard deduction given to salaries and pensions specifically.

2021

▼

Show

Class 1

NOK 52,450

Salary income

Rate

46 %

Upper limit employment *

NOK 106,750

Lower limit (special deduction in employment income) **

NOK 31,800

Taxes in Norway (2021)

Wealth tax (Formuesskatt)

Wealth tax is calculated on your net worth, based on net tax values of assets, debt etc.

- 0,85% of wealth exceeding MNOK 1,5

2021 ▼

Show

Wealth tax to the municipality

Tax class	Wealth	Rate
Tax class 0	0 and above	0,7 %
Tax class 1	NOK 0 - 1,500,000	0,0 %
Tax class 1	NOK 1,500,000 and above	0,7 %

The activation thresholds are for single taxpayers. For spouses who are assessed jointly on their joint wealth, the activation thresholds are twice the amounts shown in the table.

Wealth tax to the state

Tax class	Wealth	Rate
Tax class 0 and 1	NOK 0 - 1,500,000	0,0 %
	NOK 1,500,000 and above	0,15 %

The activation thresholds are for single taxpayers. For spouses who are assessed jointly on their joint wealth, the activation thresholds are twice the amounts shown in the table.

Taxes in Norway (2021)

Example of tax based on personinntekt/næringsinntekt on certain levels (excl. other factors..)

Net income	Tax in NOK	Tax in %
50 000	0	0%
100 000	20 549	21%
200 000	55 519	28%
300 000	91 537	31%
500 000	166 337	33%
750 000	268 922	36%
1 000 000	385 422	39%
2 000 000	880 776	44%

[Calculate your tax - The Norwegian Tax Administration](#)

How it all fits together



Tax deduction cards

Our calculation of your income and deductions in the coming year and how much tax you will have to pay.

- ✓ Applies to this year
- ✓ Your employer will retrieve your tax deduction card digitally and make deductions from your salary.



Tax return

Your summary of income, deductions, wealth, debt and what you have paid in tax during the past year.

- ✓ Applies to last year
- ✓ Submitted in April.
- ✓ You must check that all the information is correct.



Tax assessment

The result after both you and we have checked that the information is correct.

- ✓ If you have paid too much tax, you will be refunded - if you have paid too little, you will have to pay underpaid tax.
- ✓ We will let you know by e-mail or SMS when your tax assessment is ready.

The Norwegian Tax Law § 6-1

- (1) *Tax deductions are given for costs incurred to acquire, maintain or secure taxable income. Regulations that clarifies, extend or restrict tax deductions for these costs are given in § 6-10 til 6-32.*
- (2) *No deductions are given for private costs for the taxpayer or his/her family, herein living costs, food and expense.*

(poor translation..)

Skatte-ABC 2021/22

The “bible” of tax deductions



This page is not available in English.

Kunstnere

Skil. § 4-2 første ledd bokstav e, § 4-17, § 5-15 første ledd bokstav j nr. 1, § 6-31 annet ledd og § 14-3 annet og tredje ledd
Mval. § 3-7 fjerde ledd
Merverdiavgiftsforskriften § 1-3-2
FSFIN § 14-5-2

1 Grensen virksomhet – ikke virksomhet

1.1 Virksomhet

Kunstnere som har inntekt i form av salgsvederlag, anses normalt å være næringsdrivende. I utgangspunktet gjelder dette også når inntekten består av royalty (vederlag fastsatt etter salg). Dette vil gjelde kunstnere som selvstendig selger sine kunstneriske produkter, f.eks.:

- forfattere
- billedkunstnere
- billedhuggere
- brukskunstnere/kunsthåndverkere
- orkester- og bandmusikere som deler overskuddet iht. avtalt fordelingsnøkkel eller som har spesielt kostbart utstyr, se SKD rundskriv nr. 26/avd. I vedrørende avgiften til folketrygden, Utv. 1975/614 (det blir da et selskap med deltakerfastsetting).

The end of RF-1242

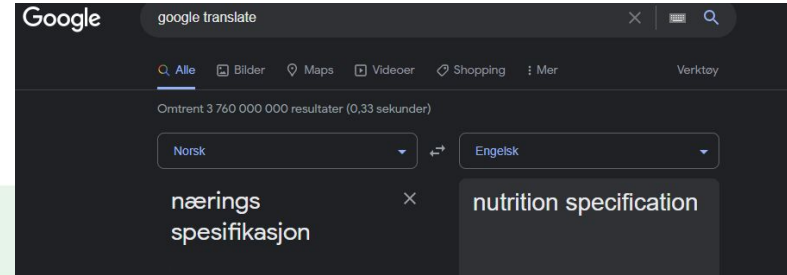
- Næringsoppgave for billedkunstner RF-1242 has left the building
- “Tax report with business-specification”
- Alternatively through accounting system (last chance 2021)

[Business and organisation](#) / [Taxes](#) / [The tax return for businesses](#) / [Help for tax return](#)

Share



This page is not available in English.



Skattemelding for deg som er næringsdrivende billedkunstner

Som næringsdrivende billedkunstner skal du levere skattemelding med næringsspesifikasjon.



Important principles

- The Norwegian Tax Law § 14-3 **cash basis principle** (Kontantprinsippet) for visual artists: Income and cost the day of payment, or on that day payment could have been made
 - Direct cost of production / no inventory value on own art/production
 - Gross income less than NOK 50.000? easy reporting
 - NBS 6 (The Norwegian Accounting Standards Board) use of “Word and Excel” for bookkeeping; less than 600 transactions per year
 - Sales documents / invoices printed on pre-numbered forms or automatic numbering kept in paper or in a file format that not easily can be altered with known programmes
-
- New reporting for 2021 - same rules and regulations apply

Other news

- No longer obligated to give information about art activity, education and gross amount of studio/atelier

Opplysninger om kunstnerisk aktivitet

Kunstnerisk utdanning: Se vedlagte CV for komplett informasjon.

Medlem av billedkunstner-organisasjoner:

Utstillinger: Separatutstillinger siste 10 år, Antall, Deltatt i kollektivutstillinger i, Separatutstillinger i inntektsåret, Antall, Deltatt i kollektivutstillinger i, Utstillingsvederlag er utbetalt for følgende kollektiv utstillinger, Planlagte separatutstillinger (tidsrom og sted)

Konkurranser: Har du siste 10 år deltatt i konkurranser, Antall

Representert i større samlinger:

Utbetalt stipend:

Tilleggsopplysninger som må gis

Fordeling av husleie mv. mellom atelier og privatbolig	Samlet husleie, strøm mv.	Leieverdi boligdel	Leieverdi atelier/næringsdel	Areal boligdel	Areal næringsdel
				m ²	m ²
Inneholder de regnskapsførte utgifter også utgifter tilknyttet lønnsinntekt som er ført direkte i skattemeldingen?		Hvis ja, oppgi hvilke utgifter det gjelder			
<input type="radio"/> Ja <input checked="" type="radio"/> Nei					

Example, tax reporting

Income	
A Travel-scholarship	20 000
B Scholarship for 2022 exhibition	100 000
C Sale through gallery (net payment)	44 000
D Exhibition fee	15 000
E Consultancy on other art projects	6 000
F Private sales	25 000
G Total income paid in 2021	210 000
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Costs incurred	
I Materials	4 000
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Translation from RF-1242 to new report

Inntekter

Salg fra atelier, utstillinger, formidlingssalg, andre salg og utstillingsvederlag (følger kontantprinsippet)

Salgsinntekter

Stipend, priser, reisetilskudd, konkurransepremier og tilskudd kompensasjonsordning

Andre inntekter

Garantiinntekt og statens arbeidsskipend

Arbeid, trygd og pensjon

Dette skal altså ikke føres som næringsinntekt, men er allerede lagt til under "Arbeid, trygd og pensjon" i persondelen av skattemeldingen din. Sjekk at opplysningene stemmer.

Stipend som gis for å dekke nærmere spesifiserte kostnader

Andre inntekter

Du skal kun føre netto stipend som overstiger kostnaden

Kostnader

Varekostnader

Varekostnader

Følger kontantprinsippet, slik at kostander til materiell kan føres til fradrag når det er kjøpt inn og før kunstverket selges.

Kostnader for kunstnervirksomhet og atelier

Driftskostnader

Du skal kun føre inn kostnader for den delen av din virksomhet som gjelder kunstnervirksomhet og atelier.

Du kan legge til flere felt ved å trykk på "+ Legge til".

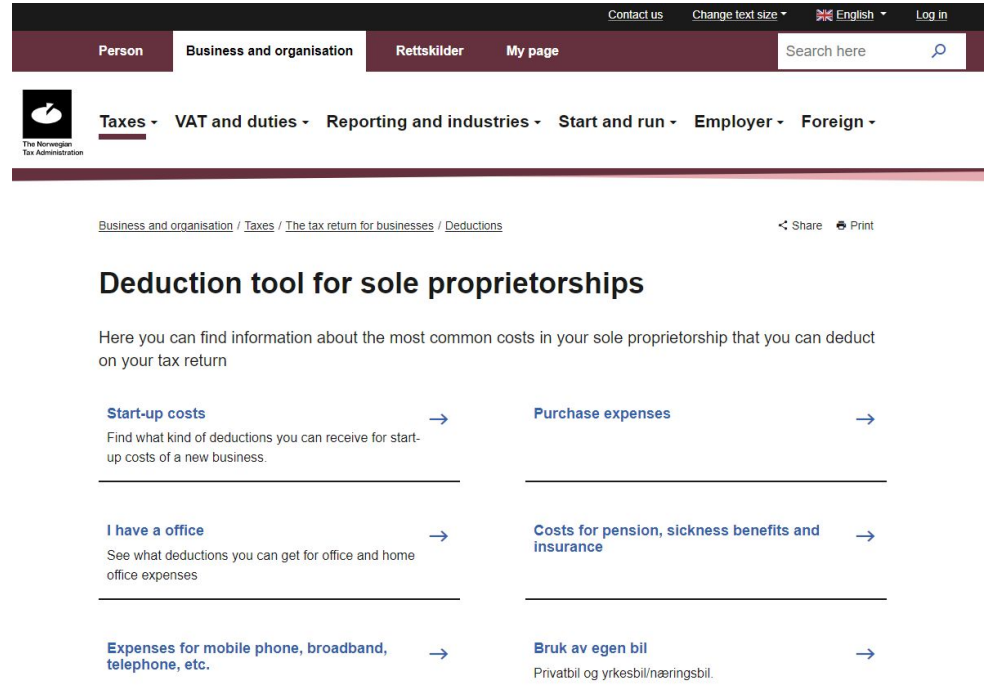
Kontorkostnader - kontorrekvisitta, faglitteratur, telefon, internett, osv.

Kontorrekvisitta, elektronisk kommunikasjon, porto med mer

Home offices

Finally, an english translation at Skatteetaten!

Home offices - The Norwegian Tax Administration



The screenshot shows the Norwegian Tax Administration website. The top navigation bar includes links for 'Contact us', 'Change text size', 'English', and 'Log in'. Below this is a menu with 'Person', 'Business and organisation', 'Rettskilder', and 'My page'. A search bar is also present. The main content area has a sub-menu with 'Taxes', 'VAT and duties', 'Reporting and industries', 'Start and run', 'Employer', and 'Foreign'. The page title is 'Deduction tool for sole proprietorships'. The introductory text states: 'Here you can find information about the most common costs in your sole proprietorship that you can deduct on your tax return'. There are six links with arrows pointing right, arranged in a 3x2 grid:

- Start-up costs**: Find what kind of deductions you can receive for start-up costs of a new business.
- Purchase expenses**
- I have a office**: See what deductions you can get for office and home office expenses.
- Costs for pension, sickness benefits and insurance**
- Expenses for mobile phone, broadband, telephone, etc.**
- Bruk av egen bil**: Privatbil og yrkesbil/næringsbil.

Topics - new tax report

Employment, national insurance and pensions

Bank, loans and insurance

Business

Housing and property

Family and health

Finance

Gifts and inheritance

Methods in the event of double taxation

Wealth and income in a business assesses as a partnership

[← To My page](#)

My tax

KRISTOFFER GJERDEVIK VINJE VASSDAL[Change person](#)

Tax return 2021

You must submit the tax return with business information

**View, change and submit tax
return**

Submission deadline: 31. May



My tax documents

Here you will find, among other things, tax returns, tax assessments and tax deduction cards.

You can change your tax returns for the last 3 years.

[Go to My tax documents](#)

The tax return 2021 - KRISTOFFER GJERDEVIK VINJE VASSDAL



You are registered as a self-employed person - read this first

If you were self-employed last year, you must submit the business information as part of your tax return. This will apply even if there was no activity in your business last year. If you are using an accounting or annual account system, you can start the submission in this system.

You will find the business information under the topic "Business" (scroll down).

If you are a participant in a company, you must state this information under the topic "Wealth and income in a business assessed as a partnership" in the tax return.

This tax return must be submitted.

Submission deadline: 31 May 2022

See who you are taxed jointly with



Employment, national insurance and pensions



Business

You are listed as a self-employed person

Since you are registered with us as a self-employed person, you must submit the business information as a part of your tax return.

In the business information, you must report information about your enterprise, such as income, expenses, assets, equity and debt.

[Fill in the business information](#)

Do you want to provide other information under the topic "Business"?

[+ View what you can add](#)

[← Back to your tax return](#)

The business information 2021 - KRISTOFFER GJERDEVIK VINJE VASSDAL

Qualifying questions > Adjustment questions

The business information statement can be submitted in several ways. Answer these questions to find out which reporting method will be suitable for your enterprise.

Fields marked with * are required.

Was there business activity in your enterprise this income year? * ⓘ

☒ Yes ☐ No

Did the enterprise own assets worth NOK 20 million or more? * ⓘ

☐ Yes ☒ No

Did the enterprise have employees working a total of 20 full-time equivalents or more? * ⓘ

☐ Yes ☒ No

Continue

[← Back to your tax return](#)

The business information 2021 - KRISTOFFER GJERDEVIK VINJE VASSDAL

Adjustment questions > The business information

Answer these questions so that we may customise the business information to your enterprise.

Fields marked with * are required.

Did the enterprise have a sales revenue of more than NOK 50,000 in the income year? * ?

☒ Yes ☐ No

What is the main activity of your enterprise? ?

Other industries ▾

Description ?

Accounting **Billedkunstner**

Did the enterprise pay salary to employees? ?

☐ Yes ☒ No

Did the enterprise own permanent and considerable assets (fixed assets) that is deducted/depreciated over a period of several years? ?

☒ Yes ☐ No

Did the enterprise have a stock of self-manufactured or purchased goods for sale, or a stock of operating materials? ?

☐ Yes ☒ No

[Go to the business information](#)



Enter keywords here



Fill in the business information

Find

- your accounts for the income year
- tax return with attachments from the previous year (if available)

Tip

- you can search for a name or an account number in the search field in the top right hand corner
- if you cannot find the exact account number, check if you can use a number close to it

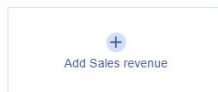
Guidance

- [Deduction wizard for sole proprietorships \(new tab\)](#)
- [Guidance videos with tips and advice for self-employed persons and businesses \(new tab\)](#)



Income

Sales revenue



Do you want to provide other information under the topic "Income"?

⊕ View what you can add



Expenses

Marketing- and entertainment costs



Sales revenue ×

Fields marked with * are required

3000 Sales and withdrawals subject to VAT ?

 🗑

3100 Sales and withdrawals with zero rate VAT ?

 🗑

3200 Sales and withdrawals outside the scope of the VAT Act ?

 🗑

3300 Excise duties on sales ?

 🗑

Cancel

OK

Income		
A	Travel-scholarship	20 000
B	Scholarship for 2022 exhibition	100 000
C	Sale through gallery (net payment)	44 000
D	Exhibition fee	15 000
E	Consultancy on other art projects	6 000
F	Private sales	25 000
G	Total income paid in 2021	210 000
H	Exclusive 2022 scholarship	110 000

Subsidies

×

Fields marked with * are required

3400 Government subsidies and reimbursements ?

20 000,00

3410 Compensation for large drops in revenue resulting from the coronavirus pandemic ?

Cancel

OK

	Income	
A	Travel-scholarship	20 000
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Income

Sales revenue

Sales revenue

3200 Sales and withdrawals outside the scope of the VAT Act 90 000,00

 Open and change

Subsidies

Subsidies

3400 Government subsidies and reimbursements 20 000,00

 Open and change

Do you want to provide other information under the topic "Income"?

 View what you can add



Expenses

Marketing- and entertainment costs



Add Marketing- and entertainment costs

Operating and production costs



Add Operating and production

Cost of goods

×

Fields marked with * are required

4005 Cost of goods including change in stock ?

4 000,00

4295 The change in stock of complete and incomplete self-manufactured goods ?

4995 Change in stock of self-manufactured fixed assets ?

Cancel

OK

Costs incurred	
I Materials	4 000
J Production assistance	3 000
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Operating and production costs

×

Fields marked with * are required

6200 Power and fuel, etc. for manufacture ⓘ

6695 Repairs and maintenance of equipment, etc. ⓘ

6700 Accountancy and consultancy services, etc. ⓘ

5 000,00

7155 Travel, subsistence and car allowances carrying a reporting obligation ⓘ

7165 Travel and subsistence expenses, not subject to a reporting obligation ⓘ

18 000,00

7500 Insurance premiums ⓘ

7565 Warranty and servicing costs ⓘ

Cancel

OK

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Marketing- and entertainment costs

×

Fields marked with * are required

6100 Shipping and transport costs related to sales ?

4 000,00

7295 Commission costs ?

7330 Marketing costs ?

7350 Deductible business entertainment costs ?

7400 Deductible membership fees ?

7420 Deductible costs for gifts ?

7600 Licences, patents and royalties ?

Cancel

OK

Costs incurred		
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Costs for office and premises

×

Fields marked with * are required

6300 Rental of premises ?

12 000,00

6340 Electricity and heating ?

6395 Refuse collection, water, sewage, cleaning, etc. ?

6600 Building repairs and maintenance ?

6995 Office equipment, electronic communication, postage, etc. ?

6 392,00

6998 Private use of electronic communication ?

4 392,00

Delete

Cancel

OK

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Fixed assets

Commercial vehicles ⓘ

+

Add Commercial vehicles

Depreciation of fixed assets ⓘ

+

Add Depreciation of fixed assets

Depreciation of fixed assets

×

Fields marked with * are required

Balance group * ⓘ

Balance group d (machinery, cars, fixtures and fittin... ▾

Object identifier *

1

Description of the fixed asset ⓘ

Printing machine

Input value 1 January ⓘ

0,00

🕒 New acquisitions and upgrades

Purchase price ⓘ

25 000,00

Upgrades ⓘ

Adjustment of input VAT ⓘ

Public subsidies in connection with new acquisitions ⓘ

Subsidies for regional investments ⓘ

Depreciation of new acquisitions financed with a conditional tax-exempt gain from realisation. ⓘ

Balance group numbers for fixed assets with a conditional tax-exempt gain ⓘ

Balance group numbers for fixed assets with a conditional tax-exempt gain ⓘ

✔ Sales and other forms of realisation

✔ Realisation with a conditional tax-exempt gain

Basis for depreciation or income recognition ⓘ

25 000

Rate for depreciation or income recognition (as a percentage) * ⓘ

20,00

Depreciation ⓘ

5 000

Output value 31 December ⓘ

20 000

Do you still own physical fixed assets in this balance group? ⓘ

☒ Yes

☐ No

Cancel

OK

☰ Allocated calculated business income

Calculation of business income ②

Other industries
Accounting

ID number for personal income

1

ID number for business income

1

Business income for this industry type

60 000,00

Business income

60 000,00

My share of the business income (as a percentage)

100,00

My business income

60 000,00

Open and change

Do you want to provide other information under the topic "Allocated calculated business income"?

⊕ View what you can add

☷ Allocated calculated personal income

Calculation of personal income ②

Personal income 1

ID number for personal income

1

ID number for business income

1

Calculated personal income before allocation

60 000,00

My share of the personal income (as a percentage)

100

My share of the calculated personal income

60 000,00

Open and change


Automated:
replaces
RF-1224!

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U Income net of depreciation (T-20%ofL)	60 000


Do you want to provide other information under the topic "Allocated calculated personal income"?

For the very interested people..


Allocated calculated personal income

Calculation of personal income 

Personal income 1	
ID number for personal income	1
ID number for business income	1
Calculated personal income before allocation	60 000,00
My share of the personal income (as a percentage)	100
My share of the calculated personal income	60 000,00

 Open and change

Personal income	
ID number for personal income	
ID number for business income	1
Total risk-free return base before deduction for debt	10 000,00
Total risk-free return base after deduction for debt	10 000,00
Risk-free return interest rate	0,60
Number of operational months in the income year	12
Risk-free return allowance	60,00
My share of the personal income (as a percentage)	100

 Open and change

Do you want to provide other information under the topic "Allocated calculated personal income"?

 View what you can add

Calculation of personal income

Fields marked with * are required

 ID number and coordination

ID number for personal income *

ID number for personal income: Fill in mandatory fields.

ID number for business income *

1

 Corrections for personal income

 Risk-free return base


Specification of risk-free return base 

Balance group D


Input value 0,00  Open and change

Output value 20 000,00

 Add risk-free return base

Total risk-free return base before deduction for debt 

10 000,00

Total risk-free return base after deduction for debt 

10 000,00

Risk-free return interest rate 

0,60

Number of operational months in the income year 

12

Risk-free return allowance 

60,00

Calculated personal income before allocation 

My share of the personal income (as a percentage) 

100

My share of the calculated personal income 

Delete

Cancel

OK

Short-term debt



Fields marked with * are required

Here you add information about the enterprise's short-term debt. This means debt that must be repaid in less than one year.

2380 Short-term debt to banks and other credit institutions ?



2400 Debt to suppliers ?



2600 Deducted tax and other deductions ?



2740 Unpaid value added tax ?



2770 Unpaid employer's national insurance contributions ?



2790 Other public taxes and duties ?



2900 Advances from customers ?

100 000,00



2910 Debt to employees and personal owners ?



2949 Unpaid salary and holiday pay, etc. ?



2950 Unpaid interest on debt ?



2990 Other short-term debt ?



Delete

Cancel

OK

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E	Consultancy on other art projects	6 000
F	Private sales	25 000
G	Total income paid in 2021	210 000
H	Exclusive 2022 scholarship	110 000

Would you like to provide any other information?

[See all the information you can add](#)

Summary business information

All numbers will be provisional until you submit your tax return and receive an updated tax assessment.

PROFIT/LOSS

Total operating revenue	110,000.00
Total operating costs	50,000.00
ANNUAL PROFIT/LOSS	60,000.00

[View details about profit/loss](#)

BALANCE

Total fixed assets	20,000.00
TOTAL ASSETS	20,000.00
Total short-term debt	100,000.00
TOTAL LIABILITIES AND EQUITY	100,000.00

[View details about balance](#)

Amounts we will transfer to the tax return

INCOME FROM OTHER INDUSTRIES

Business income	60,000.00
My share of the business income	60,000.00

PERSONAL INCOME 1

Calculated personal income before allocation and coordination	60,000.00
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TOTAL DEBT AND ASSETS

Assets subject to valuation discount	20,000.00
Total debt	100,000.00

Innsending av næringsopplysningene gjøres sammen med skattemeldingen.
Oppsummering og skatteberegning av dine næringsopplysninger vil vises i skattemeldingen.

[Back to your tax return](#)

Summary and tax calculation



This is a summary of the Norwegian Tax Administration's pre-filled information, and any changes you may have made to your tax return. All numbers will be provisional until you submit your tax return and receive an updated tax assessment.

Personal income from agriculture, reindeer husbandry,
slate production and other industry 60,000

INCOME

TAX CALCULATION

BASIS TAX AND DUTIES

Income tax

Income tax to the State, equalisation tax
Income tax to municipality and county
Income tax to the State, bracket tax on personal income
National insurance contributions

Tax deductions

PROVISIONALLY CALCULATED TAX AND DUTIES

Withholding tax

Advance tax levied

= Tax you must pay (underpaid tax) *

* The calculation is provisional and excludes interest. You will receive the final calculation in your tax assessment.

If you are married, a registered partner or a spouse-equivalent cohabiting partner, your tax calculation may be affected by changes made by your spouse, partner or cohabitant in his/her tax return.

According to our preliminary calculations, you have underpaid tax.

Would you like to pay the underpaid tax now? Use:

- Account number: 6345 06 24804
- KID number:

Remember that you must submit the tax return if you make any changes and that you can submit the tax return several times.

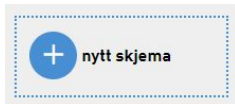
I have checked, submit

Continue later



Remember to submit the tax return. We cannot see your changes before you have submitted the tax return.

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/ Application for extended deadline for submitting tax return from business



Application for extended deadline for submitting tax return from business [RF-1114]

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RF-1114 Application for extended deadline for submitting tax return 2021 from business

Skatteetaten

This form must be submitted by all self-employed persons submitting form RF-1030 Tax return for self-employed individuals, form RF-1028 (tax return for limited liability companies etc. - in Norwegian only), form RF-1215 (form for companies assessed as partnerships - in Norwegian only) or form RF-1245 (form for Norwegian controlled foreign companies - in Norwegian only).

This form cannot be used by companies covered by Section 1 of the Petroleum Tax Act which submit RF-1323 (Tax return for companies covered by the Petroleum Tax Act - in Norwegian only). They have to take contact with Petroleum Tax Office to apply for extended deadline. Wage earners and pensioners must use form RF-1115. Accountants and auditors can apply for several clients simultaneously using form RF-1113.

Application for extended deadline

Name
National ID number
Organisation number
Address
Postal code
Post office/city

Contact details

Contact person
E-mail address

Application information

You may only apply for an extension if there are special grounds for doing so (e.g. in the event of illness or unexpected business travel, etc.), which make it difficult for you to submit your tax return on time. In such cases, the deadline will be extended to 30 June 2022.

Extension to date

Reason

If your reason contains sensitive personal information (e.g. details of an illness), you must notify your tax office in writing of the reason in a separate letter. In the reason field, state that you will notify the tax office of the reason in a letter.

< Previous

Next >>

Check form

Proceed to signing

The form

Links

www.visp.no

<http://www.herogder.org/>

www.vinjeeriksen.no

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[Satser & regulativer](#)

Emails:

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