



# Supplier Tax on Medicinal Products in Norway – Guidelines

## Contents:

- [The regulation](#)
- [Why pay the tax?](#)
- [Who shall pay the tax?](#)
- [When to report liable turnover?](#)
- [How is the tax calculated?](#)
- [How to pay the tax?](#)
- [The Tax Form](#)
- [Yearly report and auditor's confirmation](#)
- [No report – insufficient information](#)

## The regulation

In accordance with The Regulation Relating to Medicinal Products of December 18<sup>th</sup> 2009, the Norwegian Medicines Agency (NoMA) collects a supplier tax from holders of marketing authorisations (MA).

## Why pay the tax?

The tax covers expenses for quality control, pharmacovigilance, regulatory information activities & scientific advice, health technology assessment, price regulation, medical advertisement & sales promotion regulation. The tax also covers the NoMAs cost for participation in scientific committees and workshops within the EU/EEA-collaboration, quality control and issue of documents related to MA and/or marketing in Norway, which are not covered by other charges.

## Who shall pay the tax?

MA-holders of medicinal products are responsible for reporting liable turnover and paying the tax.

## When to report liable turnover?

Report quarterly and no later than thirty days after the quarter has ended, cf. form for reporting. Send the report by e-mail to: [leverandoravgift@legemiddelverket.no](mailto:leverandoravgift@legemiddelverket.no)

## How is the tax calculated?

The tax is based on the medicinal products' net turnover from each company to the Norwegian market. The tax for 2022 is 1,00 % of the turnover.

## How to pay the tax?

The Norwegian Medicines Agency sends an invoice to the MA-holder or his representative according to the information received in the tax-form. The payment is due 30 days after the invoice date. In the case of late reporting, payment is due 14 days after the invoice date.

## Swiftaddress:

DNBANOKK

## Bank account info:

No. 7694.05.00903  
DNB ASA

## Account No. IBAN:

NO71 7694.05.00903

**The Tax Form**

The form (excel) is available at: [www.noma.no](http://www.noma.no)

Please fill in the colored space. The tax will be calculated automatically, based on the turnover.

**Yearly report and auditor's confirmation**

Each year, the MA-holder's auditor confirms the turnover of medicinal products. The auditor should also confirm whether the company has a system for continuous registration of liable turnover and calculation of supplier tax (cf. reporting form).

The yearly report with the auditor's confirmed signature must be received by The Norwegian Medicines Agency within March 1<sup>st</sup> 2022.

**No report – insufficient information**

MA-holders who do not report, will receive an invoice with The Norwegian Medicines Agency's estimation of liable turnover.

For further information:

Jennifer Fu telephone: 00 47 94 26 29 20