

The Complete Guide to Setting Up a NUF in Norway

Everything foreign companies need to know about registering
and operating a Norwegian-Registered Foreign Enterprise

Step-by-step registration | Tax & VAT | Accounting
Real-world examples | Checklists | NUF vs AS

Estimated reading time: 20 minutes

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Disclaimer

This guide is for informational purposes only and does not constitute legal or tax advice. Rules and regulations change. Always consult a certified accountant (*statsautorisert regnskapsfører*) or lawyer for advice tailored to your situation. Accounts Lab AS accepts no liability for losses arising from use of this document.

Who This Guide Is For

This guide is written for foreign companies and entrepreneurs planning to establish a presence in Norway. If you see yourself below, this guide is for you.

- ▣ **Construction & renovation companies** — Operating on Norwegian project sites
- ▣ **IT consultants & tech companies** — Serving Norwegian clients remotely or on-site
- ▣ **Engineering & architecture firms** — Delivering project-based services in Norway
- ▣ **Logistics & transport companies** — Running regular routes through Norway
- ▣ **Manufacturers & industrial suppliers** — Selling or installing in the Norwegian market
- ▣ **E-commerce businesses** — Selling to Norwegian consumers or B2B
- ▣ **Professional services firms** — Consulting, legal, financial advisory in Norway
- ▣ **Any foreign company expanding into Norway** — Regardless of country or industry

Whether you are a one-person consultancy or a company with 50 employees, this guide covers the full process from registration to ongoing compliance.

About Accounts Lab

Accounts Lab AS is a Norwegian boutique accounting firm specializing in helping international businesses establish and operate in Norway.

We assist clients from **Portugal, Spain, Poland, Germany, the UK, the Netherlands** and many other countries with:

- ✓ NUF registration (complete, end-to-end)
- ✓ Norwegian bookkeeping & accounting
- ✓ Payroll & employer reporting
- ✓ VAT registration & returns
- ✓ Annual financial statements
- ✓ Tax compliance & tax returns
- ✓ Communication with Norwegian authorities
- ✓ Norwegian representative services

What makes us different	
Personal service	Every client works directly with a <i>statsautorisert regnskapsfører</i> (certified Norwegian accountant).
International focus	We understand cross-border structures, tax treaties, and the specific challenges foreign companies face in Norway.
Fixed pricing	No hourly surprises. You know exactly what you pay every month.
AI-enhanced reporting	We provide monthly financial intelligence reports so you always know where your business stands.

Limited client base	We deliberately keep our client list small to maintain premium service quality.
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1. What Is a NUF?

NUF stands for **Norskregistrert Utenlandsk Foretak** — a Norwegian-Registered Foreign Enterprise. It is a Norwegian branch (*filial*) of a company registered abroad.

A NUF is **not** a separate legal entity. It is an extension of the foreign parent company. The parent retains full legal liability for all NUF activities in Norway. Unlike a Norwegian AS (limited company), a NUF does not provide limited liability on its own.

Key Takeaway

A NUF gives your foreign company a Norwegian organization number, allowing you to invoice Norwegian clients, hire employees, register for VAT, and comply with Norwegian law — without creating a brand new company.

Real-World Example: Portuguese Construction Company

Korevo Byggjenester Lda, a Portuguese company, wins a 10-month facade renovation project in Oslo. To invoice Norwegian clients and hire local subcontractors, Korevo registers a NUF. The NUF gets a Norwegian org. number (e.g. 923 456 789), but Korevo Lda in Portugal remains the legal entity behind it.

Accounts Lab Tip

We register NUFs every week. The most common question: "Do I even need one?" If you are invoicing Norwegian customers, hiring in Norway, or operating here for more than a few weeks — the answer is almost always yes.

2. Do You Need a NUF?

Use this decision flowchart:



No foreign company yet? Consider a Norwegian AS instead. See Chapter 16.

Accounts Lab Tip

Not sure which structure fits? We analyze your specific situation — country of origin, industry, expected turnover, employees — and recommend the optimal setup.

3. Legal Basis

The registration and operation of a NUF is governed by:

Law	English Name	What It Covers
Foretaksregisterloven	Business Register Act	Mandatory registration for foreign companies doing business in Norway
Enhetsregisterloven	Entity Register Act	Registration and organization number
Regnskapsloven	Accounting Act	Financial statement obligations for tax-liable NUFs
Bokføringsloven	Bookkeeping Act	Bookkeeping obligations
Merverdiavgiftsloven	VAT Act	VAT registration when turnover > NOK 50,000
Skatteloven	Tax Act	Tax liability for NUFs with permanent establishment

Key Takeaway

Mandatory vs. voluntary: If your company conducts business in Norway, registration in the Business Register is **mandatory**. Companies not conducting business may voluntarily register in the Entity Register to obtain an org. number.



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4. Requirements for the Foreign Parent Company

- The parent company must be **legally registered** in its home country.
- A **recent certificate of registration** from the foreign business register (max 3 months old).
- **Articles of association** (vedtekter) must be provided.
- A **board resolution** showing the decision to establish operations in Norway.

Real-World Example: Spanish IT Consultant

Carlos Martínez runs a Spanish S.L. providing IT consulting to Norwegian companies. He provides his Spanish *Certificación del Registro Mercantil* (not older than 3 months), his S.L. statutes, and a board resolution — all translated to English.

Accounts Lab Tip

Incomplete documentation causes roughly half of all first-time delays. We prepare and review every document before submission, catching issues that would cost you weeks.

5. Step-by-Step Registration Process

Registration is handled through **Brønnøysundregistrene** (the Brønnøysund Register Centre):

Step 1 — D-number: All individuals holding roles without a Norwegian ID must apply for a D-number at Skatteetaten. *Biggest bottleneck — allow 2–8 weeks.*

Step 2 — Documentation: Gather all required attachments (Chapter 6). Must be in Norwegian, Swedish, Danish, or English.

Step 3 — Registration form: Complete the *Samordnet registermelding*. **First-time NUF registrations must be on paper** — no electronic filing.

Step 4 — Submit: Send form + attachments to Brønnøysundregistrene (max 10 MB/file, 20 MB total).

Step 5 — Processing: ~10 business days after receipt.

Step 6 — Org. number assigned: 9-digit Norwegian organization number.

Step 7 — VAT registration: If expected turnover exceeds NOK 50,000 / 12 months (Chapter 8).

Important: First-time NUF registration must be done on paper. Subsequent changes can sometimes be submitted via Altinn.

Accounts Lab Tip

We handle the entire process — from D-number to final org. number. Our clients typically receive registration 2–3 weeks faster because we submit complete applications the first time.

6. Required Documentation & Checklist

Document	Description
Certificate of incorporation	Founding document of the foreign parent
Articles of association	Memorandum / articles of the parent
Certificate of registration	From home country register (max 3 months old)
Board resolution (1)	Decision to establish operations in Norway
Board resolution (2)	Appointment of board members
Contact person declaration	Written acceptance by the Norwegian contact person
Board member declarations	Signed declarations from each board member
Power of attorney	Authorization from parent company to the NUF representative

Language: Norwegian, Swedish, Danish, or English. Others require certified translation.

6.1 Documentation Checklist

- Certificate of incorporation
- Articles of association
- Certificate of registration (max 3 months old)
- Board resolution: establish in Norway
- Board resolution: appoint board members
- D-number for all role holders
- Contact person identified + declaration signed
- Norwegian representative designated (if required)
- Power of attorney from parent company
- Beneficial owners registration prepared
- Samordnet registermelding completed
- All documents translated

Accounts Lab Tip

We use this exact checklist internally. When you work with us, we track every item and follow up on missing documents — nothing slips through.

7. Contact Person, Representative & Power of Attorney

7.1 Contact Person

Every NUF must have a contact person with a Norwegian personal ID or D-number. They receive Altinn access roles. Does **not** need to live in Norway.

7.2 Norwegian Representative

Must have a **business or residential address in Norway**. VAT-liable NUFs without a Norwegian address need a VAT representative (exception: EEA companies with information exchange agreements).

7.3 Power of Attorney

- Parent company authorizes the Norwegian branch/representative to act on its behalf.
- Can be general or limited to specific actions.
- Issued by the managing director or board of the parent company.

Real-World Example: Polish Transport Company

TransPol Sp. z o.o. regularly delivers goods in Norway. They designate their Norwegian freight partner as contact person and appoint Accounts Lab as representative with a limited power of attorney for tax filings, VAT returns, and authority communication.

Accounts Lab Tip

Many clients use Accounts Lab as their Norwegian representative. We handle all communication with authorities — in Norwegian — so you can focus on business.



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8. VAT Registration

Key Takeaway

Threshold: NOK 50,000 in taxable turnover within a rolling 12-month period triggers mandatory VAT registration. Register using the NUF's Norwegian organization number.

- With a **genuine permanent establishment** (office, employees): register directly.
- Without permanent establishment: a **VAT representative** is normally required. Exception: EEA companies with information exchange agreements.

VAT Rate	Applies To
25%	Standard rate (most goods and services)
15%	Food and beverages
12%	Passenger transport, accommodation, cultural events, broadcasting

Warning: Late VAT registration leads to retroactive assessments and penalties from Skatteetaten. Register proactively when approaching the threshold.

Accounts Lab Tip

We monitor your turnover and ensure timely VAT registration — before Skatteetaten catches you with a retroactive assessment.

9. Tax Obligations

9.1 When Does Tax Liability Arise?

A NUF becomes tax-liable in Norway when it operates through a **permanent establishment** (*fast driftssted*) — premises, employees, or resources operating on an ongoing basis.

Real-World Example: When Is It a Permanent Establishment?

Yes: Portuguese renovation company rents office space in Oslo, 12-month project with local staff = permanent establishment, tax-liable.

Maybe: Spanish consultant visits Norwegian clients 3 weeks per quarter = depends on the tax treaty. Professional analysis needed.

No: UK software company sells licenses online to Norwegian clients without physical presence = no permanent establishment.

9.2 Tax Return

- Filed the **same way as Norwegian AS companies**.
- Deadline for income year 2025: **31 May 2026** (extensions available).
- **Must be filed even with no income.**
- Corporate tax rate: **22%**.
- Exemption possible if business is exempt under a tax treaty.

Key Takeaway

Filing a Norwegian tax return for a foreign branch requires correct allocation of income between Norway and the home country under the applicable tax treaty. This is not a standard bookkeeping task — get professional help.

Accounts Lab Tip

We prepare the complete tax return, ensuring correct income allocation between Norway and your home country under the applicable tax treaty.

10. Employer Obligations

10.1 Monthly Reporting (A-melding)

All employers must submit an **a-melding every month** reporting salary, tax deductions, employer contributions, and employment details.

Key Takeaway

Deadlines matter. Late or incorrect a-melding submissions trigger automatic fines from Skatteetaten. Missed deadlines are among the most expensive mistakes NUFs make.

10.2 Employer National Insurance Contributions

Zone	Rate	Areas (examples)
Zone 1	14.1%	Oslo, Bergen, Stavanger, central Tromsø
Zone 1a	10.6%	Parts of Trøndelag, Vestland
Zone 2	10.6%	Parts of Innlandet, Agder
Zone 3	6.4%	Parts of Nordland, Troms
Zone 4	5.1%	Parts of Northern Norway
Zone 4a	7.9%	Tromsø (special)
Zone 5	0%	Finnmark, Northern Troms

Paid **bimonthly**: 15 Jan, 15 Mar, 15 May, 15 Jul, 15 Sep, 15 Nov.

Accounts Lab Tip

Employer obligations are where most NUFs make expensive mistakes — wrong zone rates, missed deadlines, forgotten holiday pay. We run payroll end-to-end for our NUF clients.



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11. Bookkeeping & Financial Statements

11.1 Bookkeeping Obligation

All NUFs conducting business in Norway and/or VAT-registered have a bookkeeping obligation. Norwegian operations must be documented continuously according to Norwegian rules.

Warning: Keeping books only in your home country is **not** compliant. You need separate Norwegian bookkeeping that follows the Bookkeeping Act (*Bokføringsloven*).

11.2 Financial Statement Obligation

Tax-liable NUFs must prepare **annual financial statements** (*årsregnskap*) under Norwegian rules. Submission to the Register of Company Accounts: **six months** after financial year-end (typically 30 June).

Key Takeaway

A NUF must maintain Norwegian bookkeeping as if it were a Norwegian company. Home-country records alone are never sufficient.

Accounts Lab Tip

We handle the full cycle — monthly bookkeeping, VAT returns, payroll, annual financial statements, and submission to all registers. One accountant, one place.

12. Audit Requirements

Small NUFs are **not** required to have an auditor. Audit triggers:

Threshold	Limit
Operating revenue	Over NOK 7 million
Total assets	Over NOK 27 million
Average employees	Over 10 FTEs

Some sources indicate a lower threshold of NOK 5 million specifically for NUFs. NUFs under Finanstilsynet supervision are always subject to audit.

13. Bank Account

No legal requirement for a bank account to *register* a NUF. But every NUF needs one to operate — and Norwegian banks apply **stricter requirements** for NUFs.

Challenge: Banks require evidence of genuine business activity. Requirements vary. Many NUF owners experience difficulties and delays.

Accounts Lab Tip

We have relationships with several Norwegian banks and know exactly what each requires for NUF account openings. We prepare the complete application package.

14. Beneficial Owners

NUFs must register **beneficial owners** (*reelle rettighetshavere*) at Brønnøysundregistrene — the natural persons who ultimately own or control the enterprise. Failure to register: **coercive fines**.

15. Costs & Timelines

15.1 Registration Fees

Registration	Electronic	Paper
Entity + Business Register	~NOK 3,883	~NOK 4,398
Entity Register only	~NOK 2,181	~NOK 2,746

- **No capital requirement** — unlike an AS (NOK 30,000 minimum).
- Foreign parent may have its own incorporation costs.
- Ongoing: annual maintenance of parent company abroad.

15.2 Timeline

Activity	Estimated Time
D-number application	2–8 weeks
Preparing documentation	1–2 weeks
Submitting registration form	1 day
Processing at Brønnøysund	~10 business days
VAT registration	~3–4 weeks
Bank account opening	1–4 weeks

Activity	Estimated Time
Total: start to operational	~6–12 weeks

Accounts Lab Tip

Start the D-number application immediately — it is the biggest bottleneck. We initiate D-numbers on day one and prepare everything else in parallel, cutting 2–4 weeks.



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16. NUF vs AS — Side-by-Side Comparison

Criterion	NUF	AS (Limited Company)
Share capital	None required	Min. NOK 30,000
Registration fee	~NOK 4,398	~NOK 6,825
Legal status	Branch of foreign company	Independent legal entity
Liability	Unlimited (parent liable)	Limited to share capital
Foreign parent required	Yes	No
Reputation	Can be challenging	Well established
Bank access	Often difficult	Normally straightforward
Administration	Double (two countries)	Single
Annual maintenance	Parent + NUF	AS only
Corporate tax	22%	22%

16.1 When to Choose NUF

- You **already have** a foreign company and want a Norwegian branch.
- You conduct **genuine business in two or more countries**.
- You want **fast market access** without creating a new company.

16.2 When to Choose AS

- Primary operations will be in Norway.
- Credibility with Norwegian customers and banks matters.
- You want **limited personal liability**.
- You want to **avoid double administration**.

Key Takeaway

Since the AS minimum capital was reduced to NOK 30,000 in 2012, NUF makes most sense for companies with genuine international operations. For Norway-only businesses, AS is usually the better choice.

Accounts Lab Tip

We help with both NUF and AS. Unsure? We analyze your situation and give a clear recommendation — including tax implications in both countries.

17. Common Mistakes & How to Avoid Them

Wrong company name: Must contain parent's name + "NUF". Example: "Korevo Byggtjenester Lda NUF" — not "Korevo Norway."

Wrong org. number on invoices: Norwegian invoices must show the NUF's Norwegian number — not the foreign parent's number.

Late VAT registration: Retroactive assessments + penalties. Register proactively.

Missing Norwegian bookkeeping: Home-country books alone are not compliant.

Incomplete documentation: Missing attachments delay processing by weeks.

Forgetting annual financial statements: Tax-liable NUFs must submit årsregnskap.

Not registering beneficial owners: Coercive fines.

Underestimating bank account process: Start early — it takes weeks for NUFs.

Accounts Lab Tip

Every mistake on this list is one we have helped a client fix — usually after they tried to register on their own. Working with an experienced accountant from day one prevents all of them.

18. Full Registration Checklist

Before Registration

- Verify parent company is validly registered
- Obtain D-numbers for all role holders
- Designate Norwegian contact person
- Designate Norwegian representative (if required)
- Prepare power of attorney
- Translate all documents

Registration

- Complete Samordnet registermelding (paper)
- Attach: certificate of incorporation
- Attach: articles of association
- Attach: certificate of registration (max 3 months)
- Attach: board resolution — establishment
- Attach: board resolution — board appointment
- Attach: contact person declaration
- Attach: board member declarations
- Attach: power of attorney
- Submit to Brønnøysundregistrene

After Registration

- Receive organization number
- Register for VAT (if turnover > NOK 50,000 / 12 months)
- Register as employer (if hiring in Norway)

- Open Norwegian bank account
- Register beneficial owners
- Set up Norwegian bookkeeping system
- Establish routines for a-melding, VAT, tax filing
- Engage Norwegian accountant

19. Frequently Asked Questions

Can I invoice Norwegian clients before VAT registration?

Yes, but only if your turnover has not exceeded NOK 50,000 in the last 12 months. Once you exceed the threshold, you must register for VAT. Invoices issued before registration should not include Norwegian VAT.

Can one foreign company have multiple NUFs in Norway?

No. A foreign company can only register one NUF in Norway. However, the NUF can operate across all regions.

Do I need a Norwegian director?

No. The NUF does not need a Norwegian director or board member. However, you must have a Norwegian contact person and — in many cases — a Norwegian representative.

Can I use my foreign bank account for the NUF?

For daily operations, you will need a Norwegian bank account linked to the NUF's organization number. Norwegian tax authorities, VAT refunds, and most Norwegian clients require payments to/from a Norwegian account.

Do I need Norwegian bookkeeping if I already keep books abroad?

Yes. If the NUF conducts business in Norway, you must maintain **separate Norwegian bookkeeping** in accordance with the Bookkeeping Act. Home-country books alone do not satisfy Norwegian requirements.

Can I close a NUF later if I no longer need it?

Yes. A NUF can be deregistered from the Norwegian registers. You must file a deregistration notice, submit final tax returns and VAT returns, and ensure all employer obligations are settled. The parent company remains liable for any outstanding obligations.

How long does the full process take?

Typically 6–12 weeks from start to operational. The biggest variable is the D-number application (2–8 weeks). Working with an experienced accountant can shorten total time by 2–4 weeks.

Is a NUF cheaper than an AS?

Initially yes — no share capital requirement. But ongoing costs include maintaining the foreign parent company, which can offset the savings. See Chapter 16 for a full comparison.

Have a question not covered here? Book a free 30-minute consultation and we will give you a clear answer for your specific situation.



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20. Sources

This guide is based on the following sources (retrieved June 2026):

- Brønnøysundregistrene — Norwegian-Registered Foreign Business (NUF)
- Brønnøysundregistrene — How to Register a Foreign Business
- Brønnøysundregistrene — Form and Guide for NUF
- Brønnøysundregistrene — Duty to Register with the Register of Business Enterprises
- Brønnøysundregistrene — Guide to Attachments
- Brønnøysundregistrene — Beneficial Owners in NUF
- Brønnøysundregistrene — Reporting Obligations for NUF
- Skatteetaten — Registration Obligations for Foreign Limited Businesses
- Skatteetaten — Tax Return for Companies
- Skatteetaten — VAT Registration
- Skatteetaten — Employer National Insurance Contributions
- Skatteetaten — The A-melding
- Skatteetaten — Accounting, Bookkeeping and Audit Obligations
- Altinn — Registering a Foreign Enterprise in Norway (NUF)
- BDO — Bookkeeping Obligation for VAT-Liable NUFs
- Regjeringen.no — Prop. 1 LS (2025–2026) Taxes 2026

Ready to Get Started?

Setting up a NUF in Norway does not have to be complicated.
Accounts Lab handles everything — so you can focus on your business.

- ✓ NUF registration (complete, end-to-end)
- ✓ Norwegian bookkeeping & accounting
- ✓ VAT registration & returns
- ✓ Payroll & employer reporting
- ✓ Tax returns & annual financial statements
- ✓ Communication with Norwegian authorities
- ✓ Norwegian representative services
- ✓ Bank account application support

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- ▯ *The Complete Guide to Norwegian VAT*
- ▯ *Hiring Employees in Norway*
- ▯ *Payroll & Employer Obligations in Norway*
- ▯ *Norwegian Tax Guide for Foreign Companies*
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