Norwegian Medical Products Agency

Supplier tax

Guidelines 2025

01/01/2025

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Supplier tax - Guidelines

Purpose

The supplier tax shall cover the authorities' expenses for quality control, monitoring of side effects, information on drugs, regulatory and scientific guidance, health technology assessments, supervision of drug advertising and pricing of drugs. The tax shall also cover the authorities' expenses for participation in scientific committees and permanent working groups in the EU/EEA cooperation, quality assurance and the issuing of documents related to marketing authorizations and marketing in Norway that are not covered by fees or assignment income.

Legal framework

Legal reference
The tax is authorized in legemiddelforskriften § 15-3, cf. legemiddelloven § 10.

Actors liable for payment

Marketing authorization holder (MAH) in Norway.

In the case of an authorized representative on behalf of the MAH, it must be clearly stated which tasks the authorized representative undertakes.

The authorized representative must, in an attachment to the reporting form, specify which companies they represent, and which turnover and fee is being reported/paid on their behalf.

MAH is financially and legally responsible for correct reporting.

Tax basis and rate

Rate

The tax rate for 2025 is 0,85 % of taxable turnover.

Tax basis

- Turnover from sales of drugs with market authorization in Norway.
- The wholesaler's real purchase price, minus VAT and discounts.

Example:
The wholesaler's real purchase price = NOK 1000 with 10% discount -> Net price = NOK 900 -> Tax = NOK 7,65.

Exceptions

- Vaccines for the National Institute of Public Health
- Desinfectants
- Radiopharmaceuticals for Agilera Pharma AS
- Naturopathic medicines
- Homeopathic medicines

Reporting

Reporting form

- The form is available at www.noma.no.
- Electronic completion in the Excel form is recommended, due to automatic formulas.

Completion and submission

1) **Form:** Complete all fields, except fields with formulas; use net amount without VAT and discounts; round amounts to whole kroner; correct invoice address and reference number; do not remove formulas from the form.
2) **Submission:** Periodic submission. Small amounts can be sent annually, by agreement. To be sent by e-mail to leverandoravgift@dmp.no.
3) **Correction:** In the event of an error, please send a corrected form.

NB! All taxable turnover must be reported, including zero value.

Deadlines

Reporting

The deadline for reporting is no later than one month after the end of the quarter:

Quarter	Period	Deadline
Q1	January-March	May 1st
Q2	April-June	August 1st
Q3	July-September	November 1st
Q4	October-December	February 1st

Payment deadline

- 30 days from the invoice date.
- In case of late reporting, the payment deadline can be reduced to 14 days.

Annual financial statements and auditor's confirmation

- Is sent to the Norwegian Medical Products Agency (NoMA) no later than two months into the following calendar year.
- In the event of cessation of business, auditor-certified reporting and settlements must be made within the following tax term.

Invoicing and payment

Invoicing

- NoMA issues the invoice.
- The fee is rounded to the nearest kroner.

Payment

Payment label: customer and invoice number, if OCR/KID is not used.

Auditor's signature

After the reporting form has been completed, an auditor's attestation for the applicable calendar year is required. The document must be sent to NoMA no later than two months into the following calendar year. The attestation means that the auditor gives their signature as confirmation of the following points:

a) that the tax amount stated corresponds to the company's registration of taxable pharmaceutical sales. The auditor hereby verifies that the booked amounts are correct.
b) that the business has established a reliable system for ongoing registration of taxable turnover and calculation of the tax. The auditor must also confirm, on the basis of random checks, that this system works as intended.

For the auditor's signature to be valid, the auditor must either sign the reporting form itself or an addendum to the reporting form, where the above-mentioned points a) and b) are confirmed.

Exception
In the case of low turnover, the NoMA can, based on a discretionary assessment and upon application from the company liable to tax, grant exemptions from the auditor's signature for the tax year in question.

To be sent by e-mail to leverandoravgift@dmp.no.

Failure to report/ payment

In the event of non-reporting/payment, the NoMA can determine the fee at its discretion, cf. §28, fifth subsection of legemiddelloven.

Contact information

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