



NORWAY

Guidance

Guidance note on due diligence

Norwegian <http://skatteetaten.no/no/Bedrift-og-organisasjon/rapportering-og-bransjer/bank-finans-og-forsikring/Internasjonal-rapportering/Rettledning-CRS-FATCA/>

English <http://skatteetaten.no/globalassets/pdf/er/fatca/guidance-on-investigation-of-where-account-holders-are-resident-for-tax-purposes-etc.pdf>

Guidance note on reporting

Norwegian <http://skatteetaten.no/nn/bedrift-og-organisasjon/rapportering-og-bransjar/bank-finans-og-forsikring/andre-finansprodukter/Rettledning-andre-finansprodukter/>

English <http://skatteetaten.no/en/business-and-organisation/reporting-and-industries/bank-finans-og-forsikring/andre-finansprodukter/guidance-crs-reporting/>

More information on the AEOI portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>