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Norwegian Medical  
Products Agency

# Supplier Tax

Guidelines 2026

01/01/2026

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## Supplier Tax - Guidelines 2026

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|---------------------------|--|
| Purpose                   | <p>The supplier tax shall cover the authorities' expenses related to quality control, monitoring of side effects, provision of information on drugs, regulatory and scientific guidance, health technology assessments, supervision of drug advertising, and drug pricing. The tax shall also cover the authorities' expenses for participation in scientific committees and permanent working groups within the EU/EEA cooperation, quality assurance, and the issuance of documents related to marketing authorizations and marketing in Norway that are not covered by fees or assignment income.</p>   |
| Legal Framework           | <p>The tax is authorized under section 15-3 of the Regulations on Medicinal Products, cf. section 10 of the Norwegian Medicines Act.</p>   |
| Actors Liable for Payment | <p>Marketing authorization holder (MAH) in Norway.<br/>In the case of an authorized representative acting on behalf of the MAH, it must be clearly stated which tasks the authorized representative is responsible for.<br/>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.<br/>MAH is financially and legally responsible for correct reporting.</p>   |
| Tax Basis and Rate        | <p><b>Rate</b><br/>The tax rate for 2026 is 0.85 % of taxable turnover.</p> <p><b>Tax basis</b></p> <ul style="list-style-type: none"><li>- Turnover from sales of drugs with market authorization in Norway.</li><li>- The wholesaler's actual purchase price, excluding VAT and discounts.</li></ul> <p><b>Example:</b><br/>The wholesaler's actual purchase price = NOK 1000 with 10% discount -&gt; Net price = NOK 900 -&gt; Tax = NOK 7.65.</p> <p><b>Exemptions</b></p> <ul style="list-style-type: none"><li>- Vaccines for the National Institute of Public Health</li><li>- Disinfectants</li><li>- Naturopathic medicines</li><li>- Homeopathic medicines</li></ul> |

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## Reporting

### Reporting form

- The form is available at [www.noma.no](http://www.noma.no).
- Electronic completion using the Excel form is recommended, as it contains automatic formulas.

### Completion and submission

- 1) **Form:** Complete all fields, except those containing formulas. Use net amounts excluding VAT and discounts, round amounts to whole kroner (NOK), ensure the correct invoice address and reference number are used, and do not remove formulas from the form.
- 2) **Submission:** Submit periodically. Small amounts may be submitted annually, by agreement. Forms must be sent by email to [leverandoravgift@dmp.no](mailto:leverandoravgift@dmp.no).
- 3) **Correction:** In the event of an error, submit a corrected form.

NB! All taxable turnover must be reported, including amounts of zero

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## Deadlines

### Reporting

The deadline for reporting is one month after the end of the quarter:

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

### Payment deadline

- Within 30 days from the invoice date.
- In the event of late reporting, the payment deadline may be reduced to 14 days.

### Annual financial statements and auditor's confirmation

- Must be submitted to the Norwegian Medicines Agency (NoMA) no later than March 1 of the following calendar year.
- In the event of cessation of business, auditor-certified reporting and settlements must be made within the following tax term.

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## Invoicing and payment

NoMA issues the invoice. The fee is rounded to the nearest kroner (NOK).

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

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### 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 submitted to NoMA no later than March 1 of the following calendar year. The attestation means that the auditor provides their signature as confirmation of:

- a) That the stated tax amount corresponds to the company's records of taxable pharmaceutical sales. The auditor hereby verifies that the recorded amounts are correct.
- b) That the company has established a reliable system for the ongoing registration of taxable turnover and the calculation of the tax. The auditor must also confirm, on the basis of random checks, that this system functions 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 in which the above-mentioned points a) and b) are confirmed.

### **Exemption**

In the case of low turnover, NoMA may, following a discretionary assessment and upon application from the company liable for tax, grant an exemption from the auditor's signature requirement for the tax year in question.

To be sent by e-mail to [leverandoravgift@dmp.no](mailto:leverandoravgift@dmp.no).

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### Failure to Report/ Payment

In the event of non-reporting or non-payment, NoMA may determine the fee at its discretion, cf. section 28, fifth paragraph of the Norwegian Medicines Act.

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### Contact Information

| Questions/<br>Inquiries            | Point of Contact                | E-mail   |
|------------------------------------|---------------------------------|--|
| Invoicing and Payment              | Accounting                      | <a href="mailto:Regnskap@dmp.no">Regnskap@dmp.no</a>                 |
| Regulations and Other<br>Inquiries | Distribution Chain<br>Economics | <a href="mailto:Leverandoravgift@dmp.no">Leverandoravgift@dmp.no</a> |

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