

# **Gas Sales Tax Reporting**

## **Special terms**

**Version: September 2017**

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## 1 Definitions and Abbreviations

In addition to definitions and abbreviations in the General terms section 1, the following shall apply to the Agreement with regard to the Services covered by these Special terms:

Term	Definition
Reference group	The decision-making body for governing Gas Sales Tax Reporting.

## 2 Service

The purpose of the Service is to provide the users with a secure tool for creating and submitting the information elements requested by the Norwegian Tax Authorities. The Gas Sales Tax Reporting solution meets the requirements for reporting of gas sales tax information to the Norwegian Tax Authorities.

The background for EPIM offering this Service is the changes in the Petroleum Taxation Act § 6 No. 6, dated 25 June 2010.

Pursuant to this article, petroleum companies is required to inform about sales and contract terms for sale of all natural gas produced on the Norwegian Continental Shelf. Information should be submitted to the Oil Taxation Office (OTO) within 45 days after the end of each quarter.

### 2.1 Description

The Gas Sales Tax Reporting Service is designed to meet the requirements for reporting of gas sales information to the Norwegian Tax Authorities through a defined web services to the “Altinn” portal, managed by Norwegian Tax Authorities. The purpose of the solution is to provide its users with a secure transportation mechanism of a mutually agreed xml schema, containing the information elements as requested by the authorities. The Service will be established and operated without storage capabilities for data. I.e. content of reports will not be stored centrally by EPIM, only local copies at the User organisation will be produced and stored.

### 2.2 Access management

#### 2.2.1 Access to Projectplace for Gas Sales Tax Reporting

The User organisation will get a company access to a relevant Projectplace location, for download of relevant documentation, at on-boarding to the Service.

#### 2.2.2 Access to Excel plug-in and validation of authenticity towards “Altinn”

The User organisation must procure, and request installation of, a company certificate identifying the User organisation globally according to methods and standards accepted by the Norwegian Tax Authorities. Refer to the Support section below for requesting installation of the company certificate.

A successfully installed company certificate opens up the possibility to download an Excel plug-in and validate issued xml reports sent to “Altinn”.

### 2.3 Support

Refer to [www.epim.no/GSTR](http://www.epim.no/GSTR) .

### 2.4 Service level

#### 2.4.1 Availability

EPIM’s goal is that the service should be available at all times, except for during standard maintenance windows as described below.

### 2.4.2 Standard Maintenance window

Standard Maintenance windows (planned maintenance) are used for carrying out technical and functional updates.

- Technical updates: Typically performed monthly, with the goal of not affecting the availability of the service.
- Functional updates: Performed in relation to releasing new functionality in the service. Maintenance notifications are published on the service login-page and/or in e-mail to the Users minimum 7 days in advance.

## 2.5 Data management

No data stored.

## 3 Service fees

A non-basic service. The reference group decides the annual budget and the cost is shared equally between the User organisations.

## 4 Security

Terms as stated in General terms section 6 Security applies.

## 5 Processing of personal data

The Gas Sales Tax Reporting solution does not store or process any personal identifiable information.

## 6 Termination

### 6.1 Terms

Subscription terms for Gas Sales Tax Reporting are annual, following the calendar year. Unless access to the Service is terminated minimum 3 months in advance of a new year, the subscription is automatically renewed for the following year.

No deletion of data, except removal of company certificate on the Gas Sales Tax Reporting server.

## 7 EPIM's additional obligations

None.

## 8 User organisation's additional obligations

The User organisation is obliged to be represented and contribute in the Reference group.

## 9 Governance

All decisions concerning design, maintenance, operation and functionality are made by the Gas Sales Tax Reporting Reference group.

## 10 Change Log

September 2017 is the initial version.