

Boozt

Press Release

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The Court of appeal rules in favor of Boozt in dispute with the Norwegian Tax Administration (Skatteetaten)

Boozt received notification today that the Court of Appeals (Borgarting lagmannsrett) in Oslo has issued a judgment in the case involving Boozt Fashion AB and the Norwegian Tax Administration (Skatteetaten). The case centers around the validity of the Norwegian Tax Administration's decision on September 30, 2022, to reject Boozt's application for simplified registration for value-added tax in the Norwegian so called VÖEC registry.

The Norwegian Tax Administration's rejection from September, 2022, was grounded in its assertion that Boozt had engaged in what is known as domestic Norwegian revenue, a claim that Boozt has disputed. In September 2023 the Oslo District Court ruled that Boozt should not be considered as having domestic Norwegian revenue and that the Norwegian Tax Administration's decision from September 30, 2022, therefore was deemed to be based on an erroneous legal interpretation.

In the unanimous ruling by the Court of Appeals issued today the ruling by Oslo district Court is upheld. The ruling renders the Norwegian Tax Administration's decision from September, 2022, invalid.

The judgment handed down by the Court of Appeals will become legally binding no later than September 12, 2024, unless it is appealed to the Norwegian High Court (Høyesterett) within this timeframe.

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