

Message 901

Communication from the Commission - TRIS/(2026) 0593

Procedure for the provision of information EC - EFTA

Notification: 2026/9005/NO

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késések - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perjodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20260593.EN

1. MSG 901 IND 2026 9005 NO EN 27-02-2026 NO NOTIF

2. Norway

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4. 2026/9005/NO - SERV - INFORMATION SOCIETY SERVICES

5. Regulations relating to a municipal accommodation fee.

6. Accommodation fee.
Information Society services.

7.

Directive (EC) N° 2006/123 on services in the internal market

Information society

The fee will apply to all individuals and businesses offering paid accommodation in a municipality that has adopted the fee, with proposed exceptions for certain categories (see section 1). The fee will also apply equally to all types of visitors within the municipality, regardless of the visitors' or providers' nationality, place of origin etc. The ministry considers that the regulations will not result in any form of discrimination, neither directly nor indirectly.

The tourism industry's footprint on nature and climate is significant, and for some local communities, it is challenging when many visitors arrive during peak season. The Visitor's Fee Act allows municipalities that are significantly impacted by tourism to establish a visitor's fee to address the challenges that arise from increased tourism activity.

The proposed regulation (regulations relating to a municipal accommodation fee) supplements the Visitor's Fee Act. The ministry considers the proposed regulation necessary to increase predictability for municipalities, accommodation providers, facilitators, and tourists, and to ensure a more well-functioning and sustainable system.

The ministry considers that the proposed regulation is proportionate in light of the challenges associated with increased tourism activity. The regulation includes exemptions for specific categories of accommodations, such as school excursions involving accommodation, and ensures that the fee does not apply more broadly than necessary. Further, the proposed regulation limits the liability of facilitators by clarifying that they are not responsible for unpaid fees when incorrect information has been provided by the accommodation provider, and that they are not required to verify such information. The ministry considers that this will reduce the administrative burden and contribute to keeping the obligations placed on facilitators proportionate. The requirement for municipalities to adopt and publish regulations by 31 December of the preceding year further strengthens predictability for all actors.

8. The proposed regulation supplements the Visitor's Fee Act and includes clarifications regarding the obligations of facilitators, exemptions from the accommodation fee, rules on when municipal regulations may enter into force and transitional provisions.

Further details on the rules:

The Visitor's Fee Act establishes that the provider of accommodations services is liable to collect and remit the accommodation fee to the municipality. However, if a provider of accommodation services who is not registered in the VAT register uses another party to facilitate the service and collect payment (e.g., Airbnb), the facilitator is liable to collect and remit the accommodation fee to the municipality. The Ministry proposes clarifying that facilitators are not liable for unpaid accommodation fees when the provider has given incorrect information, nor are they required to verify the accuracy of such information. When several facilitators are involved in the same transaction, the facilitator responsible for transferring the payment to the provider shall be responsible for collecting and remitting the fee to the municipality.

The Ministry further proposes exemptions from the fee for the accommodation of workers in barracks hotels, school excursions that meet the requirements of Section 4-6 of the Education Act and stays in temporary accommodation provided under Section 27 of the Social Services Act. Exemptions are also proposed for guest rooms in housing cooperatives and similar arrangements, as well as certain forms of noncommercial

and volunteerbased accommodation activities.

The Ministry also proposes that municipalities must adopt and publish regulations on the accommodation fee no later than 31 December of the year preceding the fee's entry into force. In addition, a transitional provision is proposed stating that this deadline does not apply to regulations entering into force in 2027.

9. The Visitor's Fee Act was adopted on 10 June 2025. The purpose of the Act is to contribute to the financing of tourism-related public goods through a visitor's fee in areas that are significantly affected by tourism. The proposed regulation supplements and further elaborates on the Act. The proposals will provide greater predictability for municipalities, accommodation providers, facilitators, and tourists.

10. References of the Basic Texts: The basic texts were forwarded with an earlier notification:
2025/9008/NO

11. No

12.

13. No

14. Yes

15. No

16.

TBT aspects: No

SPS aspects: No

European Commission

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