



Collabor8

Gas Sales Tax Reporting (GSTR)

Special terms

Deprecated Version

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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 the Service. |

2 Service

The purpose of the Collabor8 GSTR (hereafter called GSTR) service is to provide the users with a secure tool for creating and submitting the information elements requested by the Norwegian Tax Authorities. The Service meets the requirements for reporting of gas sales tax information to the Norwegian Tax Authorities.

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

Pursuant to this article, petroleum companies are 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 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 Service 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 NOROG.

2.2 Access management

2.2.1 Access to plug-in and documentation

The User organisation will part of onboarding get access to an information sharing facility where Excel plug-in and relevant documentation can be downloaded.

2.2.2 Company certificates

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.collabor8.no/gstr for details.

2.4 Service level

2.4.1 Availability

NOROG'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

Terms as stated in General terms section 4 – “Service fees” applies, with following additions:

- Service is a non-basic service.
- The Service Reference group decides the annual budget and the cost is shared equally between the User organisations.

4 Processing of personal data

Terms in the General terms section 5 – “Processing of personal data” applies, with following additions:

- The GSTR Service does not store or process any personal identifiable information.

5 Security

Terms as stated in General terms section 6 – “Security” applies, with following additions:

- Service API authentication is based on OAuth 2.0.

6 Termination

Terms in the General terms section 8 – “Termination” applies with following additions:

- Subscription is 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 required as no data is stored. Company certificate will be removed from the Service as part of off-boarding procedures.

7 NOROG’s additional obligations

Terms in the General terms section 13 – “NOROG’s general obligations” applies with following additions:

- None

8 User organisation’s additional obligations

Terms in the General terms section 14 – “User organisation’s general obligations” applies with following additions:

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

9 Governance

GSTR service is governed by the GSTR Reference group.

10 Additional provisions

None

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