|  |
| --- |
| **SELF-DECLARATION FORM – 2025**  **INFORMATION ABOUT THE ORGANISER** |

|  |  |  |
| --- | --- | --- |
| Company: | Business reg.nr.: | Brand: |
| E-mail: | Phone number: | Address: |
| Zip code/country: | Liaison: | URL: |

1. **ACCOUNTS AND ESTIMATED BUDGET FOR TRAVEL PACKAGES AND LINKED TRAVEL ARRANGEMENTS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Accounts 2024** | | | **Estimated budget 2025** | | | |  |
|  | Nr. of dep. | Nr. of passengers | Revenue in NOK  (please state the whole number) | Nr. of dep. | Nr. of passengers | Average price of package in NOK  per passenger | Revenue in NOK  (please state the whole number) | Estimated prepayments in NOK  (per 1st of the month) |
| Jan. |  |  |  |  |  |  |  |  |
| Feb. |  |  |  |  |  |  |  |  |
| Mar. |  |  |  |  |  |  |  |  |
| April |  |  |  |  |  |  |  |  |
| May |  |  |  |  |  |  |  |  |
| June |  |  |  |  |  |  |  |  |
| July |  |  |  |  |  |  |  |  |
| Aug. |  |  |  |  |  |  |  |  |
| Sept. |  |  |  |  |  |  |  |  |
| Oct. |  |  |  |  |  |  |  |  |
| Nov. |  |  |  |  |  |  |  |  |
| Dec. |  |  |  |  |  |  |  |  |

As a general rule, **turnover** is registered for the month of departure. Please also fill in a *month-by-month* **prepayment level estimate** for the coming year in the column on the right. As a rule of thumb, the advance payment level will follow the payment procedures of the organiser - this means that the prepayment level rises when payments are received ahead of future trips, stays the same when no payments are received, and decreases when trips are completed.

Reminder that **prepayments** are **all the payments the organiser receives from the traveller (*deposit, main/last payment, and any refund claims*)** – this is regardless of whether the payments are registered in the company accounts or whether the payments are passed on to other businesses – i.e. prepayments are not what the company is left with and are independent of what any subcontractors have been paid. Prepayments are everything the traveller can claim from the Fund if the company goes bankrupt.

***Please fill in the current (actual) prepayment level.***

|  |  |
| --- | --- |
|  | The organiser’s answer (total amount in NOK) |
| The company’s current level of prepayments |  |

1. **APPLICATION FOR AN EXEMPTION FROM THE REQUIREMENT FOR AN INDEPENDENT AUDITOR’S REPORT**

Companies with a lower annual ***total turnover*** than 7 MNOK, can apply for an exemption from the requirement for an independent auditor’s report. ***Total turnover*** means the turnover for the company as a whole, not just package travel.

***Please fill in the form below.***

|  |  |
| --- | --- |
|  | The organiser’s answer (YES/NO) |
| Is the company registered with an auditor/CPA? |  |
| Is the company’s annual *total turnover* below 7 MNOK? |  |
| **Is the company applying for an exemption from the requirement for an auditor’s report?** |  |

The auditor’s report must be submitted no later than **1st of March each year**, cf. Package Travel Regulations section 7.

If the Fund has not received the documentation specified in section 6 (1) by the **1st of March of the budget year**, the travel guarantees issued will be deemed inadequate and the trader must cease offering, selling or facilitating travel services for which a guarantee liability exists.

A template for an independent auditor’s report follows as an attachment to this document.

*Companies applying for membership do not need to apply for an exemption from the requirement for an independent auditor’s report.*

1. **PAYMENT PROCEDURES**

***Please fill in the form below.***

|  |  |
| --- | --- |
| Average number of days between the main/last payment (severance payment) and departure  (when must the full amount be paid?) |  |
| Average number of days between the payment of deposit and departure |  |
| Budgeted number of travellers in the calendar month with the largest turnover |  |
| Deposit per traveller at the time of booking (in NOK) |  |
| Have the payment procedures changed since the submission of the previous self-declaration form? (YES/NO) |  |

1. **COMPANY’S EQUITY**

***Please fill in the form below.***

|  |  |  |
| --- | --- | --- |
|  | Per annual accounts/latest financial accounts (MONTH/YEAR) | NOK (please state the whole number) |
| Equity |  |  |
| Is the company’s equity positive? (YES/NO) |  |  |

1. **INFORMATION ABOUT THE COMPANY’S TRAVEL PACKAGE BUSINESS**

***Please fill in travel destinations, the travel services offered, etc.***

|  |
| --- |
|  |

1. **APPLICATION FOR A REDUCTION OF THE TRAVEL GUARANTEE LEVEL**

***Applies to organisers with a seasonal turnover.***

|  |  |
| --- | --- |
|  | The organiser’s answer (YES/NO) |
| Is the organiser’s travel package business seasonal? |  |
| Is the organiser applying for a reduced guarantee in the low season(s)? |  |

The basic condition for granting the application, is that the organiser can document a positive company equity.

The following factors will not be taken into consideration:

1. the organiser’s ability or willingness to provide a guarantee, and
2. whether or not the organiser has prepaid their subcontractors
3. **NOTES OR FURTHER COMMENTS**

***Please provide any additional information that may be of importance for the assessment of the self-declaration.***

|  |
| --- |
|  |

**SIGNATURE OF THE COMPANY**

|  |  |  |  |
| --- | --- | --- | --- |
| Place/date: |  | Signature  (chairman of the board/general manager): |  |

**INDEPENDENT AUDITOR’S REPORT**

**Opinion**

We have audited the presentation of (insert name of firm) revenues received from warranty obligation travels for the months a,b,c (insert name of months) for the fiscal year 20XX, which are included in section A in the self-declaration from (insert name of firm) to Reisegarantifondet for 20XX. Revenues received from warranty obligation travels for the months a,b,c (insert name of months) for the fiscal year 20XX amounts to total NOK XXXX.

In our opinion the figures presented in the accompanying self-declaration reflect:

* The Company’s revenues received from warranty obligation travels for the months a,b og c (insert name of months) in accordance with the definition in section 6 in pakkereiseloven (“The Package Travel Act”).
* That the tours (revenues) have been assigned to the month of departure.
* That the month b (insert name of month) is the month with highest revenues from warranty obligation travels in the fiscal year 20XX
* That the revenues reflect the payment from the travelers in accordance with guidance to the Self Declaration Form and includes travels according to section 6 in pakkereiseloven (“The Package Travel Act”).

**Basis for Opinion**We have conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards (ISA’s). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our opinion.

**Other Information**The presentation of figures is prepared by the Company to meet the requirements from Reisegarantifondet. Accordingly, the presentation of figures cannot be regarded as representative for other purposes. Our opinion is prepared for the attention of the Company and Reisegarantifondet only and shall not be distributed to other parties than the Company and Reisegarantifondet. Our opinion has, however, not been modified due to this fact.

**Responsibilities of the management for the presentation of figures**  
The management are responsible for the preparation and fair presentation documenting revenues received from warranty obligation travels, and that the presentation of figures are in accordance with section 6 in pakkereiseloven (“The Package Travel Act”). The management are also responsible for such internal control as management determines is necessary to enable the preparation of the presentation of figures that are free from material misstatement, whether due to fraud or error.

In preparing the presentation of figures, management is responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The presentation of figures use the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The management, which has the overall responsibility for leadership and control, is responsible for supervision of the Company’s financial reporting process. **Auditor’s Responsibilities for the Audit of the presentation of figures**  
Our objectives are to obtain reasonable assurance about whether the presentation of figures as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA’s, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this presentation of figures.

Description of Auditor’s Responsibilities <https://revisorforeningen.no/revisjonsberetninger>   
Place, xx.xx.20xx  
Name of the Auditor Company

Name of the Auditor  
State Authorized Public Accountant / Registered Public Accountant