



Customs' guide

Guide to importing and exporting goods



Updated regulations can be found under "Regulations" on the Norwegian Customs website at toll.no. Other relevant regulations on importing and exporting goods can also be found here. If you want more information about the Norwegian Customs' regulations, we recommend the brochure TollABC (in Norwegian only).



Efficient customs clearance

It is necessary to properly prepare so that customs can be cleared correctly and in a timely manner. Do you know which documents are required? Are you familiar with the regulations? Our customs' guide gives you an overview of what is required to complete the customs clearance process successfully.

Posten/Bring has its own customs clearance office and is linked to the Norwegian Customs' electronic customs clearance system, TVINN. We ensure rapid customs clearance of your goods. To enable correct and timely customs clearance, it is very important that all information about your goods, including the correct documentation, is available when customs clearance is carried out. This includes permits, classification decisions and also information about whether the goods are liable for special taxes, subject to restrictions etc.

In addition to completed freight documents, it is important that goods that must be cleared by customs have provenance documentation that may mean a reduction in or exemption from customs duties on import. If

such documentation is missing when customs clearance is carried out, new documentation must be submitted. A lack of provenance documentation can also lead to incorrect calculation of duty, longer customs processing time and delayed delivery.

As the importer or exporter, it is important to be aware that you are personally responsible for submitting accurate documentation and also providing information about the shipment to enable efficient customs clearance.

Important!

For information about prices and customs clearance documentation, please see bring.no/toll

Updated regulations can be found on the Norwegian Customs' web pages at toll.no, under "Regulations". On this site, you may also find other regulations relevant to import and export.

If you want more information about the Norwegian Customs' regulations, we recommend the brochure TollABC (in Norwegian only).



All goods are subject to a number of procedures at the Norwegian Customs.

Goods cannot be sent out of Norway before Norwegian Customs has authorised this. An export permit is issued when the goods have been electronically cleared through customs in TVINN. When the Norwegian Customs have given their authorisation, the goods can be shipped.

Important!

The exporter is responsible for ensuring that the correct customs documentation is presented.



Export procedures

Customs clearance

All shipments containing goods for export must include information about, among other things, their contents and value.

In the following cases, shipments for export from Norway must be declared:

- a) All shipments where the value of goods exceeds NOK 5000.
- b) All shipments that require temporary export, e.g. goods that are sent abroad for repair and that will be returned to Norway.
- c) All instances of re-export of goods that have been temporarily imported into Norway.

Please be aware that goods valued under NOK 5000 must still be declared if they are subject to restrictions. See toll.no – Varer ut av Norge/restriksjoner og forbud (in Norwegian only).

Customs clearance documentation to countries outside Scandinavia must be filled out in English. (Not applicable to Denmark and Sweden). For customs' purposes, Svalbard and Jan Mayen are considered to be "foreign". Invoices and other documents that are required for customs clearance must be placed in an adhesive plastic bag and attached next to the address label. If you are exporting to our most important partners in the EU, the European Free Trade Association (EFTA), the US, China and Japan, special export authorisation is not usually required from the Norwegian Ministry of Foreign Affairs. A number

of products, such as foodstuffs, fish products and high-tech goods of military and strategic significance, require export authorisation/special authorisation before they can be transported from Norway.

A number of countries are subject to international trade restrictions, and export bans also apply to certain product groups according to the Ministry of Foreign Affairs' goods lists. The exporter is responsible for being au fait with the current regulations.

National export and import restrictions may exist. The seller/exporter is responsible for making sure that the goods can be sent to the importing country. The exporter must ensure that shipments are correctly labelled and send us correct documentation. We will then carry out the customs clearance and declare the goods for export. Customs clearance papers are sent to the exporter once the customs clearance procedure has been completed, and these must be stored for ten years.

The export documents are also important when applying to the Norwegian Tax Administration for VAT settlement. (documentation requirements according to the [Norwegian] VAT Act.).

In the "Customs clearance documentation" section, we describe documents that are to be provided with overseas shipments. These will help ensure a smooth and correct export process.



Goods that are imported into Norway must undergo a series of processes by Norwegian customs. Importers need to be familiar with the many customs provisions that apply.

To ensure that Posten/Bring is able to carry out correct and timely customs clearance for you, we trust that importers are familiar with procedures for importing goods into Norway.

Bring recommends customs credit: Customs credit is a favourable payment arrangement for owners of goods. It also ensures quick delivery of the goods.

Import procedures

Customs clearance

Normally, imported goods can be customs cleared by Posten/Bring, or it can be placed in a customs warehouse belonging to the importer.

After customs clearance, the goods owner is free to use the goods. Placement of undeclared goods in the customer's customs warehouse may be relevant if the goods are to be re-exported or if you want to declare them at a later time.

Many carriers have permission for direct transport. This means that the undeclared goods are transported to the warehouse of the goods owner/recipient provided that the shipment will be declared within 10 days. It is the importer's responsibility to ensure that the goods are declared prior to use.

Shipments must be declared for import in the following cases:

- a) Overseas shipments with a value of NOK 350 or above, including transport and insurance costs (alcoholic beverages, tobacco and other goods subject to restrictions, regardless of value, are liable for tax).

- b) Goods that are imported temporarily to Norway for later export.
- c) Goods that are re-imported to Norway after repair, for example.

Customs clearance quality depends on a satisfactory shipment invoice. See the "Customs clearance documentation" section.

Payment of duties and taxes

Payment of duties and taxes may be done in either of the following two ways: When the goods have been cleared by customs, the owner of the goods is free to dispose of the goods. Import duties to the Norwegian State are also calculated. Import duties are collected via toll credit or via Posten/Bring's day credit (cash payment).

Customs credit

Norwegian companies can apply to the Norwegian Tax Administration to be given credit for customs and duties and avoid paying import duties on site. Customs credit contributes to quick and easy customs clearance of goods and can also act as security for customs and duties in relation to temporary imports. Customs credit is an agreement between the Norwegian

Tax Administration and the goods' owner, where a monthly fee of NOK 100 is credited during the months in which customs credit is used. This is independent of the number of declarations. An electronic statement, as well as a statement of accounts, is retrieved from the Norwegian Internet portal for public reporting, ALTINN, on or around the second of every month.

Upon reporting your customs credit account number to Posten/Bring, your future import duties will be credited to your business via your customs credit agreement.

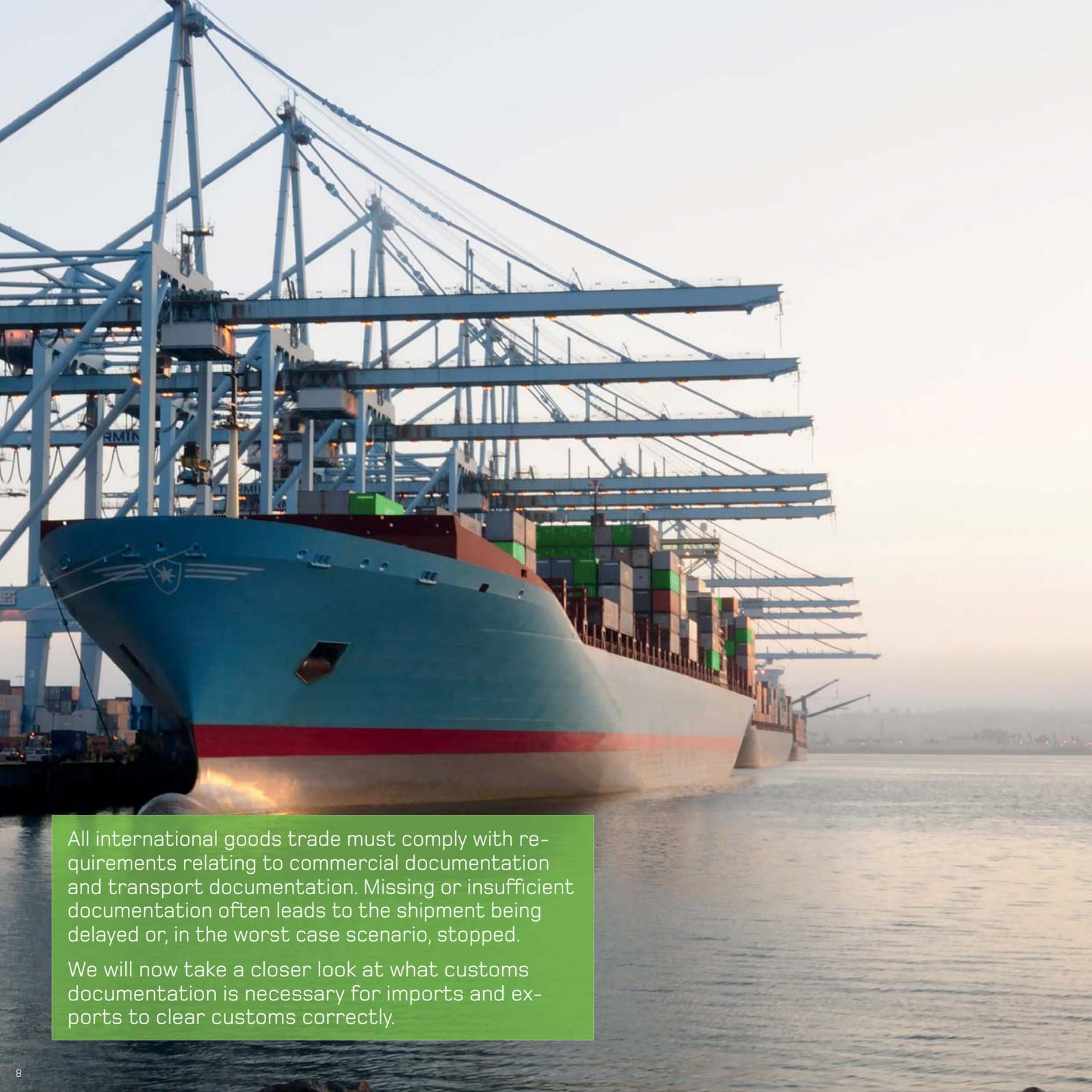
Read more about customs credit at skatteetaten.no. Log in to altinn.no to apply for customs credit

Day credit/cash payment

Companies that do not have a customs credit arrangement may use Posten/Bring's day credit account with the authorities. Customs and duties must normally be paid before the item is declared in TVINN. Customs clearance via our credit account involves extra work relating to the transaction, the importer incurs an extra charge for this accordingly.

Delivery conditions must be listed in the commercial invoice

The Incoterms are a series of standardised rules regarding delivery conditions agreed upon between the seller and buyer. They are applied in connection with national and international commercial transactions. The Incoterms describe who bears costs, responsibilities and risks associated with a transaction, and the time frame, i.e. at which point responsibility is transferred from the seller to the buyer. These regulations are recognised and followed by the international trade business. By using Incoterms, you avoid describing terms of delivery, responsibility, insurance etc. for each contract.



All international goods trade must comply with requirements relating to commercial documentation and transport documentation. Missing or insufficient documentation often leads to the shipment being delayed or, in the worst case scenario, stopped.

We will now take a closer look at what customs documentation is necessary for imports and exports to clear customs correctly.

VARESERTIKAT

1 Eksporter (navn, fullstendig adresse, land)		EUR. 1		Nr. J 968994	
Se notene på baksiden før sertifikatet fylles ut.					
3 Mottaker (navn, fullstendig adresse, land) (utfylling ikke påkrevet)		2 Varesertifikat til bruk i preferansesamhandelen mellom NORGE og det land, grupper av land eller territorier som er nevnt i rubrikk 5.			
6 Opplysninger om transporten (utfylling ikke påkrevet)		4 Land, grupper av land eller territorium hvor varene anses ha sin opprinnelse		5 Bestemmelsesland, -grupper av land eller -territorier	
8 Løpener: kottenes merke, nr., antall og art ¹⁾ ; vareslag		9 Bruttovekt (kg) eller annet mål (l, m ³ , etc.)		10 Fakturaer (utfylling ikke påkrevet)	
11 TOLLVESENETS PÅTEGNING Erklæringen attesteres. Eksportdokument ²⁾ : Formular _____ Nr. _____ Tollsted Ustedelsesland eller territorium: NORGE Dato _____ (Underskrift)		12 EKSPORTØRENS ERKLÆRING Undertegnede erklærer at de ovenfor nevnte varer oppfyller de vilkår som kreves for utstedelse av dette varesertifikat. Sted og dato _____ Underskrift _____			

1) Dersom varene ikke er emballert, oppgi antall vareenheter eller "i bulk".

2) Utfylles bare hvis lovbestemmelserne i eksportlandet eller territoriet krever det.

NORSK EKSPORTDOKUMENTFORLAG, POSTBOKS 115 KALBÅKKEN, 0902 OSLO. TLF. 22 90 20 00. TELEFAX 22 25 88 60. AUTORISASJON NR. 1.

Pro forma invoice

Pro forma invoices are only accepted by customs authorities when the recipient is not paying for the goods (gifts, samples, free replacement goods, repairs etc.). If a pro invoice must be used, the value specified should reflect the real value of the goods.

Documentary evidence of origin

Approved documentary evidence of origin gives reduced tariff or relief from customs duty on import to Norway and to countries that Norway has a free trade agreement with. This implies that the exporter must document the origin of the goods in order to achieve tariff preferences.

ATTENTION: The waybill and transport document that are issued must comply with the information stated in the invoice.

Tariff preferences/preferential tariff treatment requirements must be submitted at the time of importation and should be documented on submission of an EUR1 goods' certificate or an invoice declaration.

Please note that provenance certificates and invoice declarations may have different formal requirements, i.e. wording and design etc. depending on which trade agreement is being used.

EUR1 goods certification

Can be used by all exporters and must be attested by Norwegian Customs. EUR1 is completed by the exporter and then stamped by the exporting country's (e.g. Norway) customs authorities.

Post (letters and parcels) to and from Norway

To ensure quick and easy customs clearance, we generally recommend issuing a commercial/pro forma invoice that is attached to the shipment in a plastic sleeve beside the address. In addition to the full name and address of both the recipient and the sender, the mailing item shall also have a separate customs sticker/declaration showing the contents.

Completing the forms:

- The customs declaration must be completed in English, French or a language that is valid in the country of address.
- Contents must be described in detail with amount/unit of measure, country of origin, weight and value for each item.
- Total weight and value (e.g. Norwegian kroner) should be specified for each item.
- For commercial goods, the first six digits of the*HS no./ customs code no. from the customs tariff must be given.
- FOR CN 23: postage/cost of sending that is paid for the item should be specified and attached with the commercial/pro forma invoice. Please fill in the category for attached documents, such as certificates, licenses and invoices.
- Please remember to sign the form!

*More information about customs tariffs and HS numbers/customs tariff numbers can be found at toll.no

 **posten Norge - Norvège**

Tolldeklarasjon - DÉCLARATION EN DOUANE CN23

Innl leveringsnr., ev. strekkode
N° de l'envoi/code à barres

Kan åpnes tjenstlig
Peut être ouvert d'office

NB! Se veiledning på baksiden!

Frå De Navn - nom Firma - Société/Firme Gate - Rue Postnr. - Code postal By - Ville Land - Pays		Tollreferanse - Référence en douane	
Til A Navn - nom Firma - Société/Firme Gate - Rue Postnr. - Code postal By - Ville Land - Pays		Adressatens org.nr. - N° de TVA Adressatens tlf.nr./fax/e-mail - N° de téléphone/fax/e-mail	
Detajert/innholdsbeskrivelse (1) Description détaillée du contenu	Antall (2) Quantité	Nettovekt (3) Poids net	Verdi (5) Valeur
		Gjelder handelsvarer - Pour les envois commerciaux seulement. Tolltariffnr (7) - N° tarifaire du SH Opprinnelse (8) - Pays d'origine	
		Total bruttvekt (4) Poids brut tot.	Total verdi (6) Valeur tot.
Sendingsstype (10) - Catégorie de l'envoi <input type="checkbox"/> Gave - Cadeau <input type="checkbox"/> Dokument - Document <input type="checkbox"/> Annet - Autre		Forklaring - Explication <input type="checkbox"/> Vareprøve - Echantillon commercial <input type="checkbox"/> Retur - Retour de merchandise	
Merknader (11) - Observations		Innl leveringsstet/-dato - Bureauf origine/Date de dépôt Jeg attesterer for riktig informasjon om sendingen og at den ikke har farlig/forbudt innhold. Je certifie que les renseignements donnés dans la présente déclaration en douane sont exacts et que cet envoi ne contient aucun objet dangereux ou interdit par la législation ou la réglementation postale ou douanière.	
<input type="checkbox"/> Lisens (12) Licence Antall - N°(s) de la/des licences	<input type="checkbox"/> Sertifikat (13) Certificat Antall - N°(s) du/des certificats	<input type="checkbox"/> Faktura (14) Facture Antall - N° de la facture	

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Customs declaration (CN 23)

Should be used for letter post with a value of more than 300 special drawing rights (SDR) (approximately NOK 3000).
For parcels, (CN 23) is part of the address card and should be used, therefore, regardless of value.

TOLLDEKLARASJON Kan åpnes tjenstlig
DÉCLARATION EN Peut être ouvert d'office
DOUANE

CN 22

Postselskap - Opérateur désigné **NB!**
Posten Norge AS - Norvège Se veiledning på baksiden

<input type="checkbox"/>	Gave Cadeau	<input type="checkbox"/>	Vareprøve Echantillon commercial
<input type="checkbox"/>	Dokumenter Documents	<input type="checkbox"/>	Annet Autre
Antall og nøyaktig innholdsbeskrivelse Quantité et description détaillée du contenu (1)		Vekt Poids (2)	Verdi Valeur (3)
For handelsvarer: tariffnr (4) og opprinnelse (5) Pour les envois commerciaux seulement: No tarifaire du SH et pays d'origine des marchandises (si connus)		Totalvekt/ Poids total (6)	Totalverdi/ Valeur total (7)
Jeg attesterer for riktig informasjon om sendingen og at den ikke har farlig/forbudt innhold. Je, soussigné dont le nom et l'adresse figurent sur l'envoi, certifie que les renseignements donnés dans la présente déclaration sont exacts et que cet envoi ne contient aucun objet dangereux ou interdit par la législation ou la réglementation postale ou douanière.			
Dato/signatur - date/signature (8)			

Customs declaration (CN 22)

Should be used for letter post with a value of up to 300 SDR (approximately NOK 3000).





Invoice declaration

The invoice declaration is attached to the commercial invoice by the exporter. An authorised exporter will be able to issue an invoice declaration regardless of the value of the goods. An (unauthorised) exporter can only use an invoice declaration if the value of the goods does not exceed EUR 6000. When the invoice declaration is for goods valued above EUR 6000, the exporter must be authorised by customs authorities

Normally the invoice declaration must be signed by the exporter by hand. The wording of the invoice declaration is determined by the relevant trade agreement, and must be reproduced 100% verbatim in order to be valid.

Invoice declaration

«The exporter of the products covered by this document (customs authorisation no.[1.]) declares that, except where otherwise clearly indicated, these products are of[2]. preferential origin.»

(1) The authorization no. issued to the approved exporter by the customs authorities must be entered in the brackets. If the invoice declaration is issued by an unauthorised exporter, the text in brackets should be omitted completely or this space should be left empty.

(2) This is where the products' status/country of origin should be entered. If the export is regulated by the EEA agreement and the products meet the conditions for having EEA preferential origin, "EEA" or "EØS" should be entered here.

Permits/licenses

Norway, like many other countries, has introduced import and export restrictions on certain goods. Import of such goods will therefore require a permit from the relevant authority. It is important to note that a permit must be obtained before the goods are collected from the customs warehouse or exported abroad. As the border-control authority, Norwegian Customs also administers regulations on behalf of other authorities. These are regulations relating to import and export restrictions. See relevant links at bring.no/toll.

Advance notice

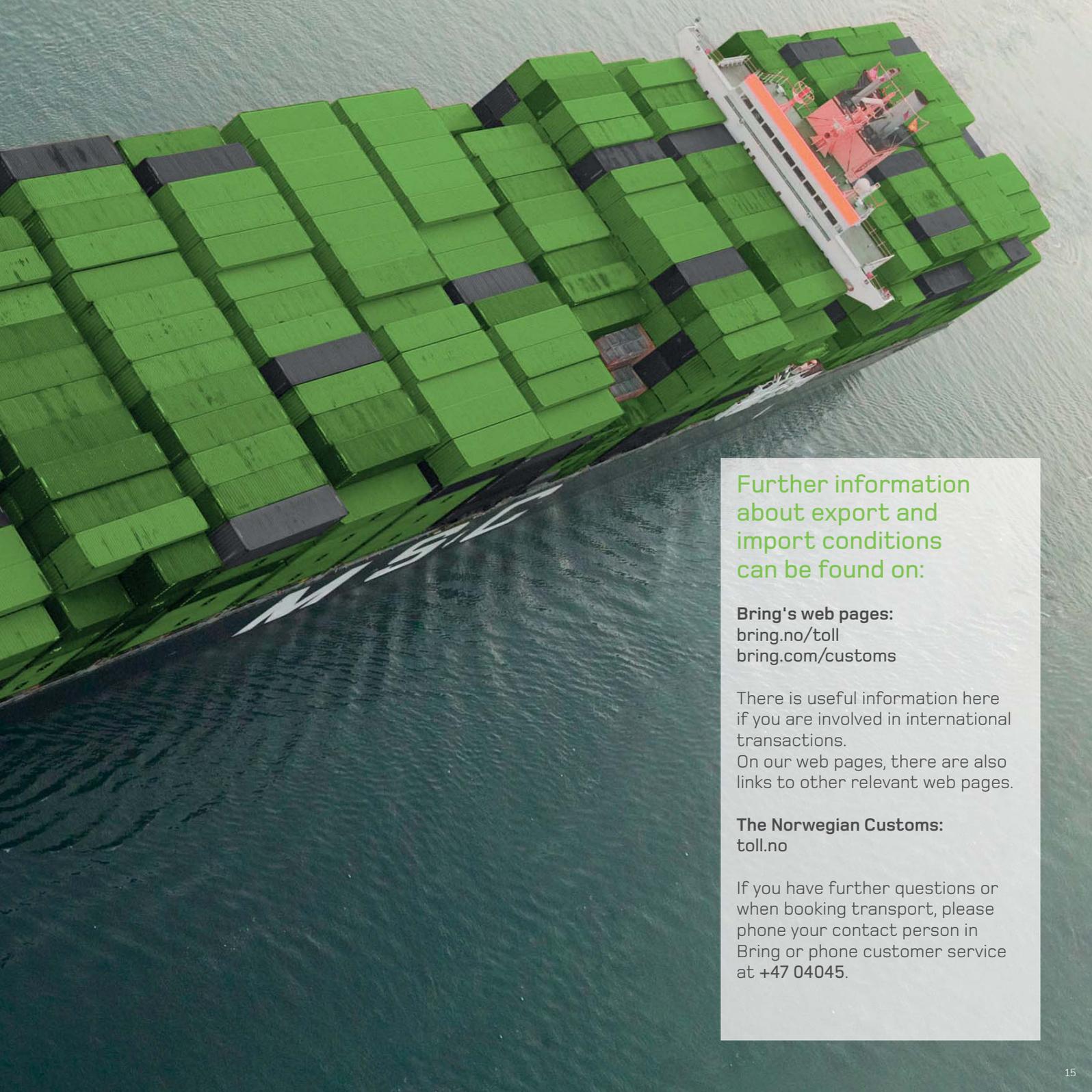
Goods exported to and imported from third countries, i.e. countries outside of the control of the EU security zone, must be risk assessed and notified in advance prior to departure. Norway is defined as being within the EU security zone and does not need to provide such notification within Europe. Advance notices are given by the transporter or a third party on behalf of the client. Goods should be notified in accordance with given deadlines and criteria. Exporters and importers must provide the required information. This means that the exporter must provide correct and supplementary documentation and relevant information before transport can be commenced. Errors and omissions will lead to delays and extra costs.

Examples of exemption from notification requirements:

- Goods that are transported in accordance with the international postal convention
- Goods and supplies to and from facilities on the Continental Shelf

Further information about advance notice can be found at toll.no.





Further information about export and import conditions can be found on:

Bring's web pages:
bring.no/toll
bring.com/customs

There is useful information here if you are involved in international transactions.

On our web pages, there are also links to other relevant web pages.

The Norwegian Customs:
toll.no

If you have further questions or when booking transport, please phone your contact person in Bring or phone customer service at +47 04045.



Bring is a post and logistics company owned by Posten Norge AS that operates within the Nordic Region. Read more at bring.no