

EXPORTS TO NORWAY

VAT AND CUSTOMS DUTY

In Norway, there is no lower threshold limit for VAT payments on imports. You must be aware of Norway's VAT rules and of which solutions are best for your business.

- **VOEC registration:** It is possible to send certain items under a simplified registration set-up in Norway called VOEC (VAT on e-commerce). Read more about the VOEC scheme below.
- **Registered as a business in Norway:** If your business is registered in Norway, your Norwegian business can use sender-paid VAT solutions with PostNord via an agent/importer.
- **Not registered:** You can send your consignments to Norway following the usual procedure. Your Norwegian recipient of the consignment will be invoiced for VAT and any customs duty. Please note that this may prolong the delivery time for the recipient.

PostNord Parcel Locker, PostNord Service Point, PostNord Home and PostNord Parcel are charged a customs clearance fee per parcel, which is charged to you as the consignor.

THE VOEC SCHEME

If you sell products for less than NOK 3,000 to private customers in Norway and send PostNord Parcel Locker, PostNord Service Point, PostNord Home or PostNord Tracked as single colli, it will be beneficial for you to contact the Norwegian tax authorities to be registered under the VOEC scheme.

VOEC allows you to charge the VAT amount already in your online shop and then settle the VAT amount with the Norwegian tax authorities. Your customer in Norway will not have to pay VAT for a VOEC consignment.

When sending PostNord Parcel Locker, PostNord Service Point or PostNord Home under the VOEC scheme, you must enter the VOEC number in EDI and enclose an invoice for each parcel consignment on which your VOEC number is clearly specified. If you are sending a PostNord Parcel Locker, PostNord Service Point and PostNord Home consignment, you are also required to use the VOEC service in EDI. For PostNord Tracked consignments, it is sufficient if your VOEC number is specified in customs declaration form CN22 or CN23.

The solution requires the consignments to be sent according to the EDI and label specifications required for customs clearance, which are incorporated into most TA systems.

Products covered by the VOEC scheme

The VAT for the invoice value of the products being imported into Norway is payable by you. The value per product may not exceed NOK 3,000. PostNord does not charge customs clearance fees if you use the VOEC scheme correctly.

The following product categories may not be sent under the VOEC scheme:

- Foodstuffs (e.g., food, beverages, dietary supplements, vitamins)
- Products subject to restrictions (e.g., pharmaceuticals)
- Products subject to special taxes/excise duties (e.g., sugar, beverage packaging, lubricants, household appliances with a greenhouse gas impact)

To determine whether an item is subject to special taxes/excise duties, you can look up the eightdigit tariff code/HS code for the product you are sending on tolltariffen.toll.no/tolltariff.

As consignor and exporter, you are responsible for looking into whether your product can be imported into Norway under the VOEC scheme.

If a consignment is mistakenly sent under VOEC, but the product does not meet the requirements for being imported into Norway under the VOEC scheme, the consignment will be cleared through customs as a normal consignment in Norway. The consignment's recipient will be charged VAT and, if relevant, customs duty by PostNord Norway. You are responsible for repaying the charged VAT to the recipient and submitting a correction to the Norwegian tax authorities (Skatteetaten).

For further details on the VOEC scheme and how to register for it, please contact the Norwegian tax authorities (Skatteetaten).

Want to know more?

If you have any questions, chat with us on the PostNord Customer Portal.

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BULK-SPLIT SOLUTION FOR NORWAY

Whenever you send more than twenty (20) consignments at a time to Norway, you can benefit from PostNord's bulk-split solution. This is how it works:

- Gather all your consignments on one or more pallets.
- Electronic customs data: Electronically transfer customs data to us for the entire batch, enclosing a consolidated invoice.

Your benefits of the bulk-split solution:

- Combined customs clearance: The entire batch is cleared for customs together, thereby reducing the customs clearance fee per consignment.

You can use our bulk-split solution to send PostNord Parcel Locker, PostNord Service Point, PostNord Home and PostNord Parcel consignments, and all the consignments can be placed on the same pallet.

RETURN FROM NORWAY

When your parcels (PostNord Parcel Locker, PostNord Service Point, PostNord Home, PostNord Parcel and Return Drop Off/Pickup) need to be returned to Denmark, a few important steps must be followed.

- Customs clearance by Norway: Your parcels must be cleared as goods being exported from Norway. In order for this to be possible, a number of customs formalities must be in place so that the parcels can leave Norway correctly.
- Customs clearance of goods being imported to Denmark: on the basis of the customs clearance by Norway, your returned goods are cleared through customs in Denmark, which ensures that your returned goods comply with the Danish customs regulations.
- Customs clearance charge: Even though you do not have to pay VAT and customs duties on returned goods, a customs clearance charge is payable per parcel in both Norway and Denmark. This charge covers the administrative costs of the customs process.

PostNord's Customer Portal makes the whole process easier for you. This is where you can transfer the necessary customs documents to us electronically via the Customer Portal and have your return consignments released from our customs warehouse in Norway. Subsequently, the consignments are returned to you, either individually or gathered on a pallet according to an agreed frequency.

PostNord Tracked single colli that cannot be delivered to a recipient are returned directly to you.