

## How to mark consignments to Norway – a guide for the sender

To ensure quick and easy importation and avoid risk of double taxation, relevant information about the goods must be available to the transporter and Norwegian Customs. In addition to information about the goods and the value, the supplier's registration number (VOEC-number) must be included. This number is assigned to the supplier, marketplace or online store upon registration in the simplified VOEC scheme. It is then the registered supplier's responsibility to provide this number to underlying suppliers or sellers. The unique number must accompany the shipment as described below.

The steps to provide relevant information are:

### *Goods shipped by postal service:*

- Preferable:
  - Provide the seven digit VOEC-number via electronic advance data (M33/ITMATT) when you book the shipment from your local postal service.
  - Make sure this information is attached to a UPU standard S-10 barcode on the item; and
  - Use labels CN 22 / 23 and provide the seven digit VOEC-number in the *sender's* address field. The VOEC-number must be labelled as "Sender's customs reference no" or "VOEC no". Ensure there is 2 mm clear space between the VOEC No and the line above.
- If ITMATT is not possible:
  - Use labels CN 22 / 23 and provide the seven digit VOEC-number in the *sender's* address field. The VOEC-number must be labelled as "Sender's customs reference no" or "VOEC no". Ensure there is 2 mm clear space between the VOEC No and the line above.

### *Goods shipped by other carriers (courier, express shipping carriers):*

- Provide the seven digit VOEC-number via EDI message or labelling as instructed by the shipping carrier.

The transporters must make sure that the VOEC-information is available to the Norwegian Customs, preferably in a prenotification in digital form, alternatively – at the latest – upon presentation of the goods at the border.

If the above required VOEC-information is not included, the goods may still be submitted if the package includes proof (i.e. invoice including VAT) that VAT has been paid. This will however lead to a delay of delivery of the goods as well as risk of double taxation, and shall not replace the steps to provide information required above.

UPU (Universal Postal Union) member countries and their designated operators can provide the ITMATT ver. 1.5.0 (both M33-11 and M33-12) with the assigned VOEC-number as the ITMATT reference – "sender.identification.reference". If your designated operator uses the old ITMATT ver.1.2.1 (M33-8G) the respective field is "item.submitter-party.ID".