

Import Guide to Norway

- When you send goods into Norway, you must declare to Norwegian Customs at the border what you are bringing in, and how much.
- Usually, a forwarding agent or a customs broker can deliver a customs declaration on your behalf. A forwarding agent or a customs broker is a person or company that can provide transport, customs clearance, and the like on behalf of others. The forwarding agent declares the goods electronically by submitting information to Norwegian Customs' customs clearance system. The declaration from the forwarding agent and response from Norwegian Customs are both electronic. Neither the importer nor the forwarding agent needs to meet physically with Norwegian Customs to declare the goods, unless requested by Customs
- Even if you use a forwarding agent, you as the importer are responsible for ensuring that the customs clearance are carried out in accordance with the regulations.
- There are essentially three types of tax that may be payable on imports:
1) VAT 2) duty 3) excise duties
- You, as the importer, are responsible for paying and reporting duties and taxes. If you are registered in the Norwegian VAT register or the VEOC scheme, you must calculate and report the import VAT to the Norwegian Tax Administration by way of the new tax return. If you are not registered in either of these (private individuals, non-registered foreign companies, etc.) you must pay import VAT, any excise duties and customs duties to Norwegian Customs on import.
- You will generally report and pay VAT on all goods you import into Norway, even if you do not pay customs duty on the goods. The Norwegian government sets the rate of VAT each year. VAT is currently 25 per cent. One exception is foodstuffs, for which the rate is 15 per cent.
- Most goods are free of customs duty. In broad terms, customs duties only apply to textiles (e.g. clothing), agricultural products and foodstuffs (food and drink). If duty is to be paid on the goods, this must be paid upon import.
- Excise duties are due on some goods. The Norwegian government sets the rates each year. The excise duties rates and how to calculate them vary. If an excise duty is due on the goods you are importing, you must familiarise yourself with the regulations for this excise duty.
- The import of some goods may be prohibited or restricted. The Norwegian authorities may require documentation or permits to import these goods into Norway. Check the regulations from the competent Norwegian authority before trading such goods. There may also be restrictions in the exporting country that require you to have an export licence permit. This must be checked with the seller or the authorities in the country of export.
- In some cases you can apply for a refund of duties and taxes. For example, if you return a consignment, cancels a purchase, or return damaged goods.

Read more at <https://www.toll.no/en/corporate/import/import-guide-for-beginners/>