

Changes in the Norwegian VAT system:

Are you a supplier of low value goods to Norwegian consumers?

Imports of goods with a value below NOK 350 have previously been exempt from value added tax (VAT), customs and excise duties in Norway. From 2020, this exemption from VAT and other indirect taxes will be removed. This is a significant change from today's import procedures, and consequently, some suppliers must take steps to register, charge and pay VAT to Norway.

The changes take place in two steps:

- From 1 January 2020: All food and drink, restricted goods and goods subject to excise duties in Norway, will be charged with these duties and VAT when crossing the Norwegian border. Read more about this [here](#).
- From 1 April 2020: The exemption for the remaining goods, including clothing, shoes and electronics, is removed. Read more about this below.

What to do

Foreign suppliers, marketplaces and online stores that offer low value goods must register for VAT in Norway and start collecting VAT on sales of such goods to consumers in Norway. This applies to goods with a value below NOK 3,000, that are not prohibited or restricted goods, foods or foodstuffs or goods subject to excise duties (these goods will be charged with VAT and duties at the border, see link above).

Read more about the new system in the enclosed guidelines.

How to register

A simplified registration scheme, called VOEC (VAT On E-Commerce), is now introduced for foreign suppliers, marketplaces and online stores. The VOEC scheme applies to sales of both goods and electronic services. Sellers and marketplaces that are already registered in the VOES scheme (VAT On Electronic Services) can use their current registration for reporting and paying VAT on low value goods.

You can now register in the VOEC scheme at www.skatteetaten.no/voec.

If you do not register

If a supplier fails to comply with the rules of the VOEC scheme, the goods shipped to Norway from the supplier will be subject to taxation at the border, the carrier or forwarder will charge the customer an extra fee for customs clearance, and the delivery to the customer might take longer time.



Changes in tax and import procedures

More information

You will find more information in the enclosed documents:

- Guidelines on how to comply with the new VOEC scheme
- Brochure and information about requirements on how to mark consignments shipped to Norway
- A note about transitional measures to ease the implementation

Please read more at www.skatteetaten.no/voec

Yours sincerely,
The Norwegian Tax Administration