

## Transitional provisions

In recognition of the short timeframe until 1 April 2020, Norway will introduce transitional provisions to ease compliance in the implementation period. Online stores and marketplaces may on request be given time to make necessary technical system adjustments needed to provide necessary shipment information with the VOEC consignments and to calculate and collect VAT on the following conditions:

1. The online store or marketplace must register in the VOEC scheme. Online stores and marketplaces do not need to be fully compliant by 1 April 2020 to register in the scheme; partial compliance is acceptable in a temporary period. (The registration is already open.)
2. The online store or marketplace must confirm an exemption is needed due to technical facilitation etc., and on request, provide documentation that they have taken reasonable steps to comply with the VOEC scheme.
3. The online store or marketplace must inform the tax authorities about the estimated date of final compliance with the VOEC scheme.

Thus, if online stores and marketplaces follow the steps above, they may benefit from the transitional provisions. Requests can be sent by either using the "Comments"-section in the registration form, or after registration, by e-mail to [voec@skatteetaten.no](mailto:voec@skatteetaten.no) with reference to the VOEC identification number.

Important note: Only consignments where the VOEC-registered online store or marketplace has collected the VAT shall be marked with VOEC number, in accordance with the Guidelines section 9 / the document "how to mark consignments to Norway" / the informational brochure.

Please read more about the transitional provisions on [www.skatteetaten.no/voec](http://www.skatteetaten.no/voec)