Disclaimer: If there is any discrepancy or difference between the English and Norwegian version of the Customs Regulation, the Norwegian version shall prevail.

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Regulations to the Act on Customs Duties and Movement of Goods (Customs Regulations)

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Chapter 1 General provisions

Section 1-3 Territorial extent of the Act

Section 1-3-1 *Application of the Act to naval vessels in the customs territory*

(1) The Customs Act Section 13-3 does not apply to foreign naval vessels.

(2) The Customs Act Section 13-3 applies to Norwegian naval vessels which have called at foreign ports if naval authorities request the customs authorities to conduct an investigation on board.

Section 1-4 Application of the Act's control provisions in foreign territory

Section 1-4-1 *Application of the Act's control provisions in foreign territory*

The Customs Act Chapter 13 concerning customs control applies correspondingly in any control area established pursuant to the Customs Act Section 14-2 to the extent that an agreement with a foreign state provides for such control.

Section 1-6 Publication of customs duty rates etc.

Section 1-6-1 *Publication of customs quotas in the case of quota-regulated preferential tariffs*

(1) The Directorate of Customs publishes what types of goods, including quantities and values, are available for allocation under the respective customs quotas established nationally or in agreements entered into.

(2) Annual customs quotas are published in the course of the first half of December of the preceding year. In addition, period customs quotas are published as far as possible in the course of the first half of the month preceding the start of the period concerned. New or, in the event, amended customs quotas shall be published immediately the implementation date has been fixed.

Section 1-6-2 *Publication of customs duty rates etc.*

The Directorate of Customs publishes customs duty rates and tariff classifications in a suitable manner.

Section 1-7 Dating of customs duty rates

Section 1-7-1 *Determination of customs duty rates*

(1) If the customs authorities have granted permission for temporary importation and the goods are subsequently cleared for free circulation at the request of the customs debtor, customs duty shall be payable at the customs duty rate that applied when permission was granted.

(2) If the customs authorities have released the goods on the basis of a provisional declaration, see Section 4-20-1, sub-section (4), customs duty shall be payable at the customs duty rate that applied when the goods were released.

Chapter 2 Customs debt

Section 2-1 Customs debt

Section 2-1-1 *Provisions brought along and consumed on board a vessel*

Customs debt arises where provisions not cleared for free circulation are disposed of in violation of Section 5-2-1.

Section 2-3 Customs debtor in the case of goods not cleared for free Circulation

Section 2-3-1 *Provisions brought along and consumed on board a vessel*

Where provisions not cleared for free circulation are disposed of in violation of Section 5-2-1, the shipping company is also a customs debtor.

Section 2-5 Customs debt in respect of goods forwarded in accordance with international treaties on the simplification of customs procedures

Section 2-5-1 *Customs debt in respect of goods forwarded in accordance with international treaties on the simplification of customs procedures*

(1) The following Convention provisions apply as regulations with the reservations made pursuant to the Conventions:

(a) Common Transit Procedure Convention (Convention of 20 May 1987 No. 1 on a common transit procedure), Appendix I, Articles 114 to 119

(b) TIR Convention (Customs Convention of 14 November 1975 No. 1 on the International Transport of Goods under cover of TIR Carnets), Articles 6 to 11 with appurtenant appendices

(c) ATA Convention (Customs Convention of 6 December 1961 on the A.T.A. carnet for the temporary admission of goods), Articles 6 to 8.

(2) The provisions concerning liability in the ATA Convention Articles 6 to 8 apply in equal measure to goods covered by a CPD carnet from Taiwan, pursuant to agreement between the Norwegian Trade Council and the Taipei Trade, Tourism & Information Office.

Chapter 3 Traffic to and from the customs territory

Section 3-1 Obligation to give notice, notify and present goods etc.

Advance notice

Section 3-1-1 (Repealed on 13 May 2013 by Regulations no. 471 of 13 May 2013.)

Section 3-1-2 *Exemptions from the obligation to give advance notice*

(1) The obligation to give advance notice does not apply to goods coming directly from, or going directly to, the customs territory of the European Union or to the Swiss customs territory and its customs enclaves. The same applies to the Principality of Liechtenstein for as long as that Principality is bound to Switzerland by the Customs Union Treaty of 29 March 1923.

(2) The obligation to give advance notice upon importation or exportation does not apply to:

- (a) electrical energy,
- (b) goods entering or leaving by pipeline,
- (c) letters, postcards and printed matter, including on electronic media
- (d) goods imported or exported pursuant to the rules of the Universal Postal Union Convention,
- (e) goods pursuant to EEA Agreement, Protocol 10 on Simplification of Inspections and Formalities in Respect of Carriage of Goods, Annex I, Article 2, letter (e),
- (f) goods contained in travellers' luggage for personal use, imported or exported to the customs territory in connection with the journey,
- (g) goods covered by an ATA or CPD Carnet,
- (h) goods to or from embassies, consulates, etc. pursuant to the Vienna Conventions on Diplomatic and Consular Relations and the UN Convention on Special Missions,
- (i) weapons and military equipment that are brought into or out from the customs territory by the defence authorities and are for their sole use,
- (j) the following goods brought into or out from the customs territory directly to or from drilling or production platforms or wind turbines operated by an enterprise established in Norway or the European Union,
    1. goods which are incorporated in such platforms or wind turbines, for the purpose of their construction, repair, maintenance or conversion, and
    2. goods which are used to fit or to equip the said platforms or wind turbines, other provisions used or consumed on the said platforms or wind turbines

and non-hazardous waste products from the said platforms or wind turbines,

(k) a consignment of goods with a value which does not exceed NOK 200, provided that risk analyses are carried out based on information provided by the carrier,
(l) goods to or from NATO using Form 302,
(m) goods transported through the customs territory by vessel or aircraft without stopping in the customs territory,
(n) a gift sent to a private individual,
(o) grazing animals,
(p) temporary importation or exportation of production and broadcasting equipment for radio and television,
(q) temporary importation or exportation of medical equipment for use with patients awaiting a transplant,
(r) welfare material that is duty-free pursuant to section 6-2-4,
(s) goods to and from Heligoland, the Republic of San Marino and the Vatican City State.

(3) The obligation to give advance notice upon exportation does not apply to:

(a) motor fuels, lubricants and parts necessary for the operation of the vessel or aircraft, and provisions and consumer goods to be used on board vessels or aircraft,
(b) goods under a transit procedure, where necessary security data has already submitted in the transit declaration to the customs authorities, provided that the customs office of destination and the customs office of exit are one and the same,
(c) goods that remain on board of vessel or aircraft during transport within the customs territory when the means of transport has a temporary stop in a third country,
(d) goods that remain on board of vessel or aircraft which carried them into the customs territory and which will carry them out without the goods being unloaded,
(e) goods that remain on board of vessel or aircraft that arrives in a port or airport from another place in the customs territory before the means of transport departs from the customs territory,
(f) goods that are imported to the customs territory and that remain in a customs warehouse, a free zone or a free port under the control of the customs authorities until the goods are exported, if:
    1. the exporting is undertaken within fourteen calendar days after the importing. The customs authorities may upon application extend the deadline,
    2. information about the goods is available to the customs authorities and;

3. the destination of the goods and the consignee do not change, to the knowledge of the carrier.

Section 3-1-3 *Responsibility for advance notice*

(1) The carrier is responsible for seeing that advance notice is given. Where a motor vehicle containing goods is transported on board a vessel, the driver of the motor vehicle is responsible.

(2) Where goods are carried by a vessel or aircraft that is shared by two or more carriers, the one who has issued the freight dokument is responsible.

Section 3-1-4 *Time limits for advance notice upon importation*

(1) Where goods are imported by vessel, advance notice shall be given within the following time limits:
   (a) For goods in container at least 24 hours before loading in the port of departure.
   (b) For bulk cargo and cargo in consignments , at least four hours before arrival at the first port in the customs territory.

(2) Where goods are imported by aircraft, advance notice shall be given within the following time limits:

   (a) For flights of more than four hours, at least four hours before arrival at the first airport in the customs territory,
   (b) For flights of less than fours hours, at least by the time of take off from abroad.

(3) Where goods are imported by vehicle, advance notice shall be given at least one hour prior to border crossing.

Section 3-1-5 *Time limits for advence notice upon exportation*

(1) Where goods are exported by vessel, advance notice shall be given within the following time limits:

   (a) For goods in a container, at least 24 hours before loading in the port of departure.
   (b) For bulk cargo and cargo in consignments, at least four hours before departure from the last port in the customs territory.

(2) Where goods are exported by aircraft, advance notice shall be given at least 30 minutes prior to departure.

(3) Where goods are exported by vehicle, advance notice shall be given at least one hour prior to border crossing.

(4) Where goods are exported for use on board a vessel or aircraft, advance notice shall be given at least 15 minutes prior to departure in the case of

(a) parts intended for repair or maintenance,
(b) provisions and consumer goods.

Section 3-1-6 *Information in advance notice*

(1) Advance notice shall be given electronically with the customs authorities.

(2) Advance notice given by enterprises which do not have authorisation pursuant to Section 3-1-20 to Section 3-1-22 shall contain the information prescribed in Appendix 1.

(3) Advance notice given by enterprises which have authorisation pursuant to Section 3-1-20 to Section 3-1-22 shall contain the information prescribed in Appendix 2.

Section 3-1-7 *Change of advance notice*

The information in an advance notice pursuant to Section 3-1-6 may be changed unless the customs authorities

(a) have given notice that the goods shall be checked,
(b) have identified an error or errors in the advance notice,
(c) have granted permission for onward transport within the customs territory.

Obligation to notify and present goods

Section 3-1-9 *Obligation to notify and give statement of goods by means of automated customs declaration machine etc.*

Notification and statement of goods are considered to have been given to the customs authorities by means of automated customs declaration machine, mobile customs application etc. Valid receipt must be presented at border crossing.

Section 3-1-10 *Choice of red or green channel upon importation*

(1) At places of entry with a red and a green channel, persons bringing only duty-free luggage for personal use as mentioned in Section 5-1-1 to Section 5-1-6 and Section 6-1-1 that may be imported without permission from other authorities or if notification and statement of goods has been given according to Section 3-1-9, may use the green channel. Others shall use the red channel and declare or present the goods to the customs authorities. Choosing the green channel is regarded as final notification and presentation.

(2) ---

Section 3-1-11 *Obligation to declare means of payment upon importation or exportation*

(1) Anyone who brings Norwegian and/or foreign banknotes and/or coins in an amount greater than the equivalent of NOK 25,000 into or out of the customs territory shall without being asked to do so declare or present such banknotes and/or coins to the customs authorities. Equivalent to banknotes and coins are traveller's cheques and other cheques payable to the bearer, bearer bonds and other physical securities whoserights may be exercised by the bearer.

(2) When converting to Norwegian kroner, the customs authorities' rate of exchange pursuant to Section 7-19 of the Customs Act shall be utilised.

(3) After special permission from the Directorate of Customs, enterprises that are entitled to conduct the transport of money and other valuables pursuant to the Act relating to security guard services may report means of payment specified in sub-section (1) directly to the currency register. In the permit, exemption may be granted for means of payment from the obligation to notify and present them and an obligation may be imposed to report to the currency register within five business days after importation and exportation. The permit may also specify as a condition that the enterprise is obligated to comply with the requirements for reporting that are specified in Section 5, Section 6, Section 8 and Section 13 of the Currency Register Regulations.

(4) The Directorate of Customs may suspend or revoke a permit as mentioned in sub-section (3) if the conditions have not been met or other circumstances dictate that this is necessary.

Section 3-1-12 *Obligation of crew members on vessels to notify upon importation*

Crew members on vessels shall notify by informing the person in charge of any goods on board beyond the limits of Section 5-2-1, sub-section (1) using Form RD 0044.

Section 3-1-13 *Exemptions from the obligation to notify and present goods upon importation forpersonal use*

(1) Any means of transport or luggage brought in for personal use is exempt from the obligation to notify and present goods if the goods have previously been cleared for free circulation or manufactured in Norway and are re-imported in unchanged condition. This does not apply if customs duty was refunded at the time of exportation.

(2) The following goods not cleared for free circulation are exempt from the obligation to notify and present goods if they are to be re-exported:

(a) motor vehicle, trailer and caravan that can be imported duty-free pursuant to regulations of 20 June 1991 no. 381 on duty-free importation and temporary use of foreign-registered motor vehicles in Norway,
(b) vessels used for non-commercial purposes (pleasure craft) that can be imported duty-free pursuant to Section 6-1-30 to Section 6-1-34. The same applies to aircraft.

Section 3-1-14 *Exemptions from the obligation to notify and present goods upon importation for commercial use*

(1) Any means of transport that is imported for commercial use is exempt from the obligation to notify and present goods if that means of transport has previously been cleared for free circulation or manufactured in Norway and is re-imported in unchanged condition. This does not apply if customs duty was refunded at the time of exportation.

(2) The following goods not cleared for free circulation are exempt from the obligation to notify and present goods if they are to be re-exported:

(a) motor vehicle, trailer and caravan that can be imported duty-free pursuant to regulations of 20 June 1991 no. 381 duty-free importation and temporary use of foreign-registered motor vehicles in Norway,

(b) vessels and aircraft that are used to transport goods and passengers to and from the customs territory,
(c) trains that are used to transport goods and passengers to and from the customs territory, and that meet the conditions of the Customs Act Section 6-1 sub-section (2)(c),
(d) containers, packaging and pallets that are used to transport goods to and from the customs territory, that meet the conditions of the Customs Act Section 6-1, sub-section (2)(d) and Section 5-6, sub-section (1)(e),
(e) professional equipment that meets the conditions of the Customs Act Section 6-1, sub-section (1)(b).

(3) The following goods not cleared for free circulation that are imported for commercial use are exempt from the obligation to notify and present goods even if they are not to be re-exported:

(a) provisions in aircraft and trains that meet the conditions of the Customs Act Section 5-2, sub-section (1)(a) and (b),
(b) goods other than provisions in means of transport that meet the conditions of the Customs Act Section 5-2, sub-section (1)(a), (c), (d) and (e),
(c) goods from fishing, sealing or whaling by Norwegian vessels, if the goods are imported directly from the fishing, sealing or whaling grounds,
(d) petroleum products that are imported directly from the Norwegian part of the continental shelf.

(4) Goods to the border zone inhabitants that meet the conditions of the Customs Act Section 5-4 are exempt from the obligation to notify and present goods.

Section 3-1-15 *Exemptions from the obligation to notify and present goods upon exportation*

(1) The following goods are exempt from the obligation to notify and present goods upon exportation if they have been cleared for free circulation or manufactured in this country and are not dependent on export permission from other authorities:

(a) means of transport for personal or commercial use, provided the exportation is temporary,
(b) containers, packaging and pallets that are used to transport goods to and from the customs territory, and that meet the conditions of the Customs Act Section 6-1 sub-section (2)(d) and section 5-6 sub-section (1)(e),
(c) professional equipment that meets the conditions of the Customs Act Section

6-1 sub-section (1)(b),

(d) luggage for personal use,

(e) goods delivered for use or for sale on board any means of transport, except goods exported from a customs warehouse,

(f) goods exported for use in research and meteorology in ocean areas outside the customs territory in connection with the exploration for and exploitation of subsea natural deposits on the Norwegian part of the continental shelf,

(g) goods other than those mentioned in (a) to (f) the value of which does not exceed NOK 5 000 per consignment.

(2) The following goods not cleared for free circulation are exempt from the obligation to notify and present goods upon exportation if they are not dependent on permission from other authorities:

(a) motor vehicles, trailers and caravans that are imported duty-free for commercial use pursuant to regulations of 20 June 1991 no. 381 on duty-free importation and temporary use of foreign-registered motor vehicles in Norway,

(b) other means of transport for commercial use,

(c) means of transport for personal use that are imported duty-free pursuant to Section 6-1-30 to Section 6-1-34 and duty-free pursuant to regulations of 20 June 1991 no. 381 on duty-free importation and temporary use of foreign-registered motor vehicles in Norway,

(d) containers, packaging and pallets that are used to transport goods to and from the customs territory, and that meet the conditions of the Customs Act Section 6-1, sub-section (2)(d) and Section 5-6, sub-section (1)(e),

(e) professional equipment that meets the conditions of the Customs Act Section 6-1, sub-section (1)(b),

(f) luggage for personal use.

(3) Goods to the border zone inhabitants that meet the conditions of the Customs Act Section 5-4 are exempt from the obligation to notify and present goods.

Section 3-1-16 *Movement of goods across the national borders with Sweden and Finland*

(1) Anyone who brings goods covered by the obligation to notify and present goods to or from the customs territory across the national borders with Sweden or Finland shall declare and present the goods at the Norwegian customs office or at a customs office lying on respectively the Swedish or Finnish side of the national border where a Swedish or Finnish customs office performs customs procedures for Norway's account.

(2) Movement of goods covered by the obligation to notify and present goods may only take place during opening hours on roads where there is a Norwegian, Swedish or Finnish customs office.

(3) The first and second sub-section do not apply for goods which are notified and stated as mentioned in Section 3-1-9.

Section 3-1-17 *Obligation to register goods – importation*

(1) Where goods are placed in a customs warehouse, the customs warehouse keeper shall register the goods in the customs warehouse accounts. This does not apply to letter post without dutiable content that can be imported without permission from other authorities.

(2) Goods that are not placed in a customs warehouse are exempt from the registration obligation.

Section 3-1-18 *Exemptions from the requirement for movement of goods on roads with an open customs office*

(1) The customs authorities may upon application give a carrier general permission to move goods on roads where there is no Norwegian, Swedish or Finnish customs office. General permission may also be given for movement of goods outside opening hours on roads where there is a customs office. The customs authorities may limit such permission to

(a) border crossings at particular times and at particular places,
(b) transport of particular types of goods,
(c) goods to particular consignees.

(2) Conditions for such permission are that

(a) the applicant is registered in the Register of Business Enterprises. The customs authorities may in special cases make exceptions from this condition,
(b) the applicant, persons in the management of the enterprise, the enterprise's legal representatives and persons in the enterprise responsible for tasks related to customs treatment of goods have not committed serious or repeated violations of the customs and tax legislation in the past three years,

(c) the applicant has in place an internal control system that prevents violations of the customs legislation,
(d) the applicant retains all information related to the relaxations in accordance with Section 4-12-1, and
(e) the activities to which the relaxations relate are of significant proportions.

(3) It may be made a condition for permission that the applicant

(a) is creditworthy pursuant to the Tax Payment Regulations Section 14-20-3, sub-section (2),
(b) posts security for the liability that the applicant may incur pursuant to the Customs Act Chapter 2,
(c) is registered for value added tax,
(d) uses the electronic systems prescribed by the customs authorities.

(4) Applications for permission shall be filed with the customs authorities where the applicant is domiciled. Permission is valid for five years except as otherwise provided in the permission.

Section 3-1-19 *Withdrawal of and change in permission*

(1) The customs authorities may issue a formal warning or withdraw the entire permission or parts of it permanently or temporarily in the event of a breach of the conditions for the permission or of provisions of the customs legislation. In the consideration of whether or not a warning should be issued or the permission withdrawn, importance shall be attached to the scale and gravity of the violation, any previous violations and other circumstances.

(2) Permission may be changed or withdrawn at reasonable notice when changes in the rules make this necessary.

(3) Permission may be withdrawn temporarily with immediate effect if the interests of national health, environment or security make this necessary.

Authorised enterprises

Section 3-1-20 *Authorisation*

(1) The customs authorities may upon application authorize Norwegian enterprises that are registered in the Register of Business Enterprises and meet the

conditions of Section 3-1-21 to Section 3-1-24. By Norwegian enterprise is meant any enterprise with its head office in Norway.The customs authorities may also authorise airlines and shipping companies that do not have their head office in Norway if the enterprise has a regional office here.

(2) An authorisation is valid for five years.

(3) Enterprises with equivalent authorisation in the European Union are also deemed to be authorised in Norway.

Section 3-1-21 *Conditions concerning previous satisfactory fulfilment of requirements from the customs authorities*

(1) A condition for being authorised is that the enterprise can refer to previous satisfactory fulfilment of requirements from the customs authorities.

(2) Previous fulfilment of requirements from the customs authorities shall be regarded as satisfactory if in the last three years before the application was submitted, no serious or repeated violations of the customs, tax and excise legislation had been committed by:

(a) the enterprise
(b) persons who are responsible for the enterprise or who exercise control over its management
(c) if it is relevant, the enterprise's legal representative in custom cases
(e) persons in the enterprise who are responsible for customs cases.

(1) Previous fulfilment of requirements from the customs authorities shall be regarded as satisfactory if the customs authorities regard any violation as being insignificant relative to the number or extend of the customs-related activities and are not in doubt that the enterprise has acted in good faith.

(2) If persons who exercise control over the enterprise are established or residing in a third country, the customs authorities shall assess their fulfilment of requirements from the customs authorities on the basis of the information the customs authorities have at their disposal.

(3) If the enterprise has been established for less than three years, the customs authorities shall assess their fulfilment of requirements from the customs authorities

on the basis of the data and information that the customs authorities have at their disposal.

Section 3-1-22 *Conditions regarding a satisfactory system for the management of accounts and transport information*

(1) A condition for being authorised is that the enterprise has a satisfactory system for management of accounts and transport information

(2) In order for the customs authorities to be able to ensure that the enterprise has a satisfactory system for the management of accounts and, if necessary, transport documents, the enterprise must meet the following conditions:

(a) maintain an accounting system which is consistent with the generally accepted accounting prinsiples applied where the accounts are held and which will facilitate audit-based customs control,
(b) allow the customs authorities physical or electronic access to their customs and, where appropiate, transport documents,
(c) have an administrative organisation which corresponds to the type and size of enterprise and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions,
(d) where applicable, have satisfactory procedures in place for handling licences and authorisations connected to importation or exportation,
(e) have satisfactory procedures in place for archiving of the the enterprise`s records and information and for protection against the loss of information,
(f) ensure that employees are made aware of the need to inform the customs authorities whenever there are difficulties with complying with the customs regulations, and establish suitable contacts to inform the customs authorities of such occurrences, and
(g) have appropiate IT security measures in place to protect the enterprise`s computer system from unauthorised instrusion and to secure the enterprise`s documentation.

Section 3-1-23 *Condition relating to financial solvency*

(1) A condition for being authorised is that the enterprise can document financial solvency.

(2) The condition relating the enterprise`s financial solvency entails a requirement for satisfactory ability to meet the enterprise`s commitments, giving reasonable consideration to the special characteristics of the relevant business activity.

(3) The condition relating to the financial solvency of the enterprise shall be deemed to be met if his financial solvency can be proven for the past three years.

(4) If the enterprise has been established for less than three years, the financial solvency shall be assessed on the basis of the information that the customs authorities have at their disposal.

Section 3-1-24 *Condition relating to security and safety standards*

(1) A condition for being authorised is that the enterprise meets relevant and satisfactory security and safety standards

(2) The enterprise`s security and safety shall be considered to be appropiate if the the following conditions have been met:

(a) buildings to be used in connection with the movement of goods to be covered by the certificate are constructed of materials which resist unlawful entry and provide protection against unlawful intrusion,
(b) appropriate access control measures are in place to prevent unauthorised access to shipping areas, loading docks and cargo areas,
(c) measures for handling of goods include protection against the introduction, exchange or loss of goods or tampering with cargo units,
(d) where applicable, procedures are in place for the handling of import or export licences and permits connected to prohibitations and restrictions and to distinguish these goods from other goods,
(e) the enterprise has implemented measures allowing a clear identification of his business partners to secure the international movement of goods,
(f) the enterprise conducts, in so far as legislation permits, security screening on prospective employees working in security sensitive positions and carries out periodic background checks, and
(g) the enterprise ensures that its staff concerned actively participate in security awareness programmes.

(3) If the enterprise, established in the contracting parties, is a holder of an internationally recognised security or safety certificate issued on the basis of international conventions, of a European security or safety certificate issued on the

basis of legislation in the European Union, of an International Standard of the The International Organisation for Standardisation or of a European standard from the European Committee for Standardisation, or of any other recognised certificate, the conditions provided for in sub-section (1) shall be deemed to be met to the extent that the conditions for issuing these certificates are identical or correspond to the conditions in sub-section (1).

Section 3-1-25 *Facilitation granted to authorised enterprises*

The customs authorities may grant an authorised enterprise the following facilitations:

a) the customs authorities may, before the arrival of the goods into the customs territory or before they leave it, notify the authorised enterprise when, as a result of security and safety risk analysis, the consignment as been selected for further physical control. This notice shall only be provided where it does not jeopardise the control to be carried out. However, the customs authorities may carry out a physical control even where the authorised enterprise has not been notified.

b) An authorised enterprise may submit an advance notice upon importation or exportation comprising the reduced data requirements specified in annex 2. However where an authorised enterprise is a carrier, freight forwarder or customs agent, he is entitled to give such advance notice only on the condition that he is involved in importation or exportation of goods on behalf of an authorised enterprise.

c) An authorised enterprise shall be subject to fewer physical and document-based controls than other enterprises. The customs authorities may decide otherwise in order to take into account a specific threat, or control obligations set out in other legislation.

d) Where, following risk analysis, the customs authorities nevertheless selects for further examination a consingment covered by an advance notice upon importation or exportation or by a customs declaration by an authorised enterprise, it shall carry out the necessary controls as a matter of priority. If the authorised enterprise so requests, and subject to agreement with the customs authorities' concerned, these controls may be carried out at a place which is different from the place of the customs office involved.

Section 3-1-26 *Suspension of the authorisation*

(1) The status as an authorised enterprise may be suspended by the customs authorities in the following cases:

a) if it is determined that the conditions for granting this status have not been met,

b) if the customs authorities have sufficient reason to believe that the authorised enterprise has committed an act that gives rise to criminal prosecution and is connected with a violation of the customs rules, or

c) upon request from the authorised enterprise when it is temporarily incapable of meeting the conditions for granting of this status.

(2) In the case that is referred to in sub-section 1 b), the customs authorities may decide not to suspend the status as an authorised enterprise if they consider the violation to be of negligible importance in relation to the number or extend of the customs related activities and not to create doubts concerning the good faith of the authorized enterprise.

(3) If the nature or the level of a threat to the citizens' security and safety, the public health or the environment so requires, suspension shall take place immediately.

(4) The suspension does not affect any customs procedure already started before the date of suspension and not yet completed.

(5) The customs authorities shall determine the duration of the suspension period that ought to give the authorised enterprise an opportunity to regularize the situation.

(6) When the enterprise has taken the necessary measures to meet the conditions that have to be met, the customs authorities shall withdraw the suspension.

Section 3-1-27 *Revocation of the authorisation*

(1) The status as an authorised enterprise shall be revoked by the customs authorities in the following cases:

a) if the authorised enterprise have committed serious violations related to customs rules and there is no further right to appeal,

b) if the authorised enterprise fails to take necessary measures during the suspension period as referred to in Section 3-1-26, sub-section 5.
c) upon request of the authorised enterprise.

(2) In the case referred to in sub-section 1 a), the customs authorities may decide not to revoke the status as an authorised enterprise if they consider the violations to be of negligible importance in relation to the number or extend of the customs related activities and not to create doubts concerning the good faith of the authorised enterprise.

(3) Revocation shall take effect from the day after notification of it is given.

Section 3-2 Destination upon arrival in the customs territory

Section 3-2-1 *Destination upon arrival by vessel*

(1) The person in charge of the vessel shall ensure that the vessel proceeds directly to a place where the customs authorities are stationed. By 'place where the customs authorities are stationed' is meant a municipality where there is a customs office; see Section 4-3-1, sub-section (6).

(2) The person in charge of a Norwegian naval vessel shall proceed directly to a naval station or place where the customs authorities are stationed.

(3) The person in charge of a pleasure craft is exempt from the obligation to proceed directly to a place where the customs authorities are stationed if that person is exempt from the obligation of notification and presentation pursuant to Section 3-1-13, sub-section (1) or Section 3-1-13, sub-section (2)(b). A condition for exemption is that only duty-free luggage for personal use as mentioned in Section 5-1-1 to Section 5-1-3 and Section 6-1-1 that may be imported without permission from other authorities is brought along in the vessel or by passengers therein.

(4) The person in charge of a pleasure craft is exempt from the obligation to proceed directly to a place where the customs authorities are stationed if notification and statement of goods has been given according to Section 3-1-9.

(5) The person in charge of a Norwegian vessel which has goods from fishing, sealing or whaling on board is exempt from the obligation to proceed to a place where the customs authorities are stationed provided

(a) the vessel does not have on board other goods not cleared for free circulation, and
(b) the vessel has not called at a port outside the customs territory.

(6) The person in charge of a vessel that has on board petroleum products and minerals from the Norwegian part of the continental shelf is exempt from the obligation to proceed to a place where the customs authorities are stationed. The conditions of sub-section (5) apply correspondingly.

Section 3-2-2 *Destination upon arrival by aircraft*

(1) The person in charge of an aircraft shall ensure that the aircraft proceeds directly to an airport with international status.

(2) Aircraft with a maximum permitted takeoff weight not exceeding 5 700 kg and approved for a maximum of ten passengers may use the landing places for small aircraft that are listed in Appendix 3. These landing places may only be used in connection with private flights and taxi flights in service between Norway and other Schengen countries. Itineraries shall be presented to the Directorate of Customs at least four hours prior to arrival.

(3) Only goods as mentioned in the Customs Act Section 3-1, sub-section 3 (a) may be brought along in aircraft using landing places as mentioned in sub-section (2). The same applies if notification and statement of goods has been given according to Section 3-1-9. Persons arriving by such aircraft shall not leave the aircraft before the arrival time stated to the customs authorities. Nor shall goods brought along be removed from the aircraft before that time.

(4) The aircraft shall not leave the landing place earlier than stated in the itinerary without the customs authorities' permission.

Section 3-2-3 *Destination upon arrival by motor vehicle*

(1) The person in charge of a motor vehicle shall upon arrival in the customs territory follow the road on which the customs authorities are stationed and ensure that the motor vehicle proceeds directly to the nearest customs office in the customs territory. The person in charge of a motor vehicle that is en route to the customs territory from Sweden or Finland shall ensure that the motor vehicle proceeds to the

customs office on respectively the Swedish or Finnish side of the national border if the customs office performs customs procedures for Norway's account.

(2) The obligations of sub-section (1) do not apply where a motor vehicle is exempt from the obligation of notification and presentation pursuant to Section 3-1-13 and Section 3-1-14 and where only duty-free luggage for personal use as mentioned in Section 5-1-1 to Section 5-1-6 and Section 6-1-1 that may be imported without permission from other authorities is brought along in the motor vehicle or by passengers therein. The same applies if notification and statement of goods has been given according to Section 3-1-9.

Section 3-2-4 *Destination upon arrival by train*

The person in charge of a train shall ensure that the train proceeds directly to the place where customs control is to take place or the customs authorities are to come on board.

Section 3-2-5 *Unforeseen circumstances*

The person in charge of a means of transport who in an emergency has had to proceed to or stop at a place where the customs authorities are not stationed shall immediately inform the customs authorities and ensure that goods are not unloaded or removed from the means of transport.

Section 3-2-6 *Exemption from the requirement as to place of arrival*

(1) The customs authorities may upon application grant a carrier general permission for the means of transport to proceed directly to a place where the customs authorities are not stationed or to an airport without international status. The customs authorities may limit such permission to

(a) arrival at certain times and at certain places
(b) transport of certain types of goods
(c) goods to certain consignees.

(2) Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly.

Section 3-3 Obligation to notify upon arrival at the destination

Section 3-3-1 *Obligation to notify of arrival at the destination*

(1) The person in charge of a vessel that will arrive at a place within the customs territory has an obligation to notify the customs authorities of the arrival at least 24 hours in advance, or

(a) no later than when the vessel departs from the previous port when the journey has a duration of less than 24 hours, or

(b) if the port of arrival or time of arrival are unknown or are changed during the journey, as soon as this information becomes known.

(2) Notification pursuant to sub-section (1) shall be given electronically in SafeSeaNet Norway. Notification can be given by someone authorised to act on behalf of the person in charge.

(3) The person in charge of a train or motor vehicle which arrives at a place within the customs territory has an obligation to notify the customs authorities of the arrival as soon as possible if the means of transport is carrying goods covered by the obligation to notify and present the goods pursuant to Section 3-1 of the Customs Act. In the case of arrival outside opening hours, the person in charge shall notify at the start of opening hours at the latest.

(4) The person in charge of an aircraft that has been given permission to proceed to an airport without international status shall notify the customs authorities of the arrival in advance.

(5) The person in charge of an aircraft that arrives at an airport with international has an obligation to notify the customs authorities of the arrival as soon as possible. In the case of arrival outside opening hours, the person in charge shall notify at the start of opening hours at the latest.

(6) For means of transport other than a vessel, notification of arrival may be given by means of a fixed schedule or by advance notification of each arrival. If such means of transport that has notified in advance arrives at a time or place other than stated in the notification, the person in charge shall notify the customs authorities of this as soon as this information becomes known.

(7) The person in charge of a motor vehicle or pleasure craft that is exempt from the obligation to notify and present the goods pursuant to Section 3-1-13 and Section 3-1-14 is exempt from the obligation to notify pursuant to Section 3-3 of the Customs Act. A condition for such exemption is that only duty-free luggage for personal use as mentioned in Section 5-1-1 to Section 5-1-3 and Section 6-1-1 that may be imported without permission from other authorities is brought along in the motor vehicle or by passengers therein. The same applies if notification and statement of goods has been given according to Section 3-1-9.

(8) The person in charge of a Norwegian vessel that has on board goods from fishing, sealing or whaling and the person in charge of a vessel that has on board petroleum products and minerals from the Norwegian part of the continental shelf are exempt from the obligation to notify pursuant to Section 3-3 of the Customs Act where

(a) the vessel does not have on board other goods not cleared for free circulation, and

(b) the vessel has not called at a port outside the customs territory.

(9) The person in charge of an aircraft intending to use a landing place for small aircraft pursuant to Section 3-2-2 shall present a copy of the fully completed itinerary to the Directorate of Customs at least four hours prior to arrival. If it is subsequently wished to change the arrival times stated in the itinerary, the Directorate shall be notified of the change as soon as possible. The same applies to cancellations.

Section 3-3-2 *Documents when notifying of arrival by vessel*

(1) When notification is given pursuant to Section 3-3-1, the following documents shall be transferred to the customs authorities in SafeSeaNet Norway.

(a) general declaration
(b) cargo declaration
(c) crew's effects declaration
(d) ship's stores declaration

(2) The duty of disclosure of the person in charge pursuant to sub-section (1)(b) does not cover goods brought along by the vessel's passengers for which special freightage is not paid.

(3) If there are changes to documents referred to in sub-section (1) (a) to (c) after the original notification, the person in charge or someone authorised to act on the

latter's behalf is obligated to update the documents as soon as possible and no later than upon entering Norwegian customs territory. If there are major changes to documents referred to in sub-section (1) (d) after the original notification, the person in charge or someone authorised to act on the latter's behalf is obligated to update the documents as soon as possible and no later than upon entering Norwegian customs territory.

(4) If the cargo is to be unloaded at two or more places in the customs territory, the cargo declaration shall be specified for each place of unloading.

(5) The person in charge or someone authorised to act on the latter's behalf shall check that the message receipt has been received. Upon request, the message receipt and all available documentation able to confirm that the information in the documents mentioned in sub-section (1) is correct shall be presented. The person in charge or someone authorised to act on the latter's behalf shall also present documents which have been issued or used by the customs authorities of the country of departure and which contain information on the cargo, stores of provisions and the like. The customs authorities may demand a certified translation of the documents.

(6) In addition to the documents mentioned in sub-section (1), the following documents shall be transferred in SafeSeaNet Norway if required by the customs authorities:
(a) passenger list
(b) crew list
(c) information on goods in the vessel which without being unloaded are to be taken by the method of transport back out of the customs territory.

(7) The person in charge of a vessel which has on board petroleum products and minerals from the Norwegian part of the continental shelf is exempt from the obligation to transfer documents pursuant to sub-section (1) if
(a) the vessel does not have on board provisions not cleared for free circulation, and
(b) the vessel has not called at a port outside the customs territory.

(8) The person in charge of a tourist vessel (floating hotel or the like) in a cruise service is exempt from the obligation to transfer a crew’s effects and ship’s stores declaration pursuant to sub-section (1) if the vessel is not carrying goods to be unloaded in Norway. Tollmyndighetene kan kreve å følge fartøyet på rederiets bekostning mens det er i tollområdet.

(9) The person in charge of a passenger vessel operating on a fixed timetable is exempt from the obligation to present a crew’s effects and ship’s stores declaration pursuant

to sub-section (1), and may present a general declaration once a month in arrears.

(10) The person in charge of a supply vessel from the Norwegian part of the continental shelf is exempt from the obligation to transfer
(a) a general declaration
(b) a crew's effects and ship's stores declaration if the vessel is not carrying stores not cleared for free circulation.

Section 3-3-3 *Documents upon arrival by means of transport other than a vessel*

(1) The person in charge of other means of transport that arrives in the customs territory shall present documents showing the cargo carried by such means of transport, including information on goods which without being unloaded are to be taken by the said means of transport back out of the customs territory. Section 3-3-2, sub-sections (4) and (5) apply correspondingly.

(2) The duty of disclosure of the person in charge does not cover goods brought along by the means of transport's passengers for which special freightage is not paid.

Section 3-4 Unloading

Section 3-4-1 *Permission for unloading*

(1) Clearance for free circulation and clearance for temporary importation entail permission to unload. The customs authorities may also grant permission for unloading

(a) for the purpose of placement in a customs warehouse
(b) in other individual cases.

(2) In the case of placement in a customs warehouse, the customs warehouse keeper may give permission for unloading if the customs warehouse keeper has been empowered to do so pursuant to Section 4-30-2, sub-section (2).

(3) If the unloading is interrupted, the means of transport may be locked or sealed by the customs authorities. The person in charge of a means of transport that has been sealed by the customs authorities shall apply to the customs authorities for removal of the seal prior to unloading.

Section 3-5 Loading

Section 3-5-1 *Placing of goods*

In the case of loading of goods not cleared for free circulation and goods in respect of which relief from or refund of customs duty is sought, the customs authorities may set requirements regarding the placing of the goods in the vessel and regarding their securement, locking and sealing etc.

Section 3-6 Permission, obligation to notify etc in respect of onward transport in the customs territory

Section 3-6-1 *Permission, obligation to notify etc in respect of onward transport in the customs territory*

(1) The Customs Act Section 3-6, sub-section (1) also applies to means of transport other than vessels.

(2) The person in charge of a means of transport carrying goods not cleared for free circulation shall, in respect of onward transport in the customs territory, have with him documents that he has received from the customs authorities at one place and present them to the customs authorities at the next place.

Section 3-7 Obligation tonotify upon leaving the customs territory – special export permit

Section 3-7-1 *Obligation to notify upon leaving the customs territory*

(1) The person in charge of a vessel, aircraft or train which is to leave the customs territory shall notify the customs authorities during opening hours in good time before departure.

(2) The person in charge of an aircraft or train which is to leave the customs territory shall notify the customs authorities during opening hours in good time before departure. The person in charge of a vessel shall give such notification electronically to the customs authorities in SafeSeaNet Norway in good time before departure.

(3) The person in charge or someone authorised to act on the latter's behalf, may give notification of departure to the customs authorities by means of advance

notification. For means of transport other than a vessel, advance notification may be given by means of a fixed schedule. If departure takes place at a time or place other than stated in the advance notification or fixed schedule, notification of this shall be given.

(4) The person in charge of a naval vessel is exempt from the obligation to notify the customs authorities prior to departure.

(5) The person in charge of a Norwegian fishing vessel and the person in charge of a vessel that is bound for the Norwegian part of the continental shelf are exempt from the obligation to notify pursuant to the Customs Act Section 3-7 where

(a) the vessel does not have on board goods not cleared for free circulation, and
(b) the vessel will not be calling at a port outside the customs territory.

(6) The person in charge of a small aircraft (an aircraft with a maximum permitted takeoff weight not exceeding 5,700 kg and approved for a maximum of 10 passengers), shall notify the Directorate of Customs of departure at least four hours prior to departure. Section 3-3-1 sub-section (5) on submission and change of itinerary applies correspondingly.

Section 3-7-2 *Documents upon departure by vessel*

(1) The person in charge of a vessel that has taken cargo on board or someone authorised to act on the latter's behalf shall, when notification is given pursuant to Section 3-7-1, transfer the following documents to the customs authorities in SafeSeaNet Norway:

(a) general declaration
(b) cargo declaration or manifest.

(2) Section 3-3-2, sub-sections (2) and (5) on the duty of disclosure of the person in charge apply correspondingly in respect of the exportation of goods by vessel.

(3) The person in charge of a vessel bound for the Norwegian part of the continental shelf is exempt from the obligation to transfer documents as mentioned in sub-section (1).

Chapter 4 Customs treatment

I Common provisions regarding customs treatment

Section 4-1 Obligation to present goods for customs treatment

Section 4-1-1 *Costs and security upon temporary storage of goods*

(1) The customs authorities may demand payment of the costs of warehousing at the unloading site or of other storage. Customs control of goods left at the unloading site may be by special customs guard if the goods are highly taxed or dependent on permission from other authorities. The customs authorities may demand payment of costs incurred on a special customs guard.

(2) Security may be demanded for such costs upon approval of such storage. If a deposit is not paid, security shall be provided in the form of surety. The Tax Payment
Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

Section 4-1-2 *Detention etc during customs treatment*

(1) The customs authorities may detain or collect goods that are subject to customs treatment. The goods may not be disposed of until the customs authorities have carried out such control measures as they deem necessary.

(2) The customs authorities may demand that the customs debtor pay the costs of detention, collection, storage and destruction.

Section 4-1-3 *Exemption from the requirement of immediate customs clearance upon Importation*

(1) The customs authorities may grant general permission for relaxations in the obligation regarding immediate customs clearance upon border crossing. The customs authorities may limit such permission to
(a) certain types of goods and goods of limited value,
(b) goods from certain consignors.

(2) Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly.

Section 4-2 Detention, storage and forced sale etc

Section 4-2-1 *Storage, costs and destruction*

(1) Detained, collected or abandoned goods may be stored with the customs authorities or with private customs warehouse keepers.

(2) Detained, collected or abandoned goods may be destroyed if customs duty is not paid and forced sale pursuant to the Tax Payment Act Section 14-10 cannot be carried out. If the owner of the goods is a party other than the customs debtor, both the customs debtor and the owner shall be notified 30 days prior to destruction. If the owner is not known, goods which are not subject to forced sale may be destroyed 30 days after they came into the customs authorities' possession.

(3) The customs authorities may demand that the customs debtor pay the costs of storage and destruction.

Section 4-3 Opening and business hours – special fee for customs services provided

Section 4-3-1 *Opening hours and fee*

(1) Customs offices' ordinary opening hours are from 0800hrs to 1530hrs from Monday to Friday except public holidays and festival days, and from 0800hrs to 1200hrs on the Wednesday preceding Maundy Thursday, and on Christmas Eve and New Year's Eve. When the traffic load so warrants, the Directorate of Customs may shorten or extend opening hours at certain customs offices.

(2) Customs services provided at the customs office in ordinary opening hours are free of charge.

(3) In extended opening hours a fee shall be paid if paper-based customs treatment is carried out at the customs office in connection with commercial movement of goods.

(4) Outside opening hours a fee shall be paid for all customs treatment except electronic customs treatment.

(5) A fee shall be paid for customs treatment carried out away from a customs office. This does not apply to:

(a) customs treatment of goods brought along by private individuals from a scheduled means of transport,
(b) unloading in emergencies.

(6) By 'customs office' is meant an office where the customs authorities service their users during fixed opening hours.

Section 4-3-2 *Fee rates and means of payment*

(1) Fees are calculated on the basis of the hourly rates fixed by the Storting.

(2) Fees shall be paid in the manner prescribed in the Tax Payment Act Section 9-1.

(3) Any person who requests the customs authorities to carry out customs services is responsible for paying the fees and other costs incurred.

(4) In the case of customs services carried out outside ordinary opening hours, the fee is calculated based on the time spent providing the service concerned. In other cases the fee is calculated for each started half-hour. The minimum rate is the half-hourly rate.

(5) In the case of customs services carried out away from a customs office, the fee is calculated based on the time spent providing the service concerned. The fee is calculated for each started hour. The minimum rate is the rate for two hours.

II Obligation to declare

Section 4-10 Obligation to declare goods upon importation

Section 4-10-1 *Ordinary declaration upon importation*

(1) Declaration shall be made using Form RD 0016 or RD 0018, unless the declaration may be made pursuant to section or permission for electronic transfer of declarations has been given pursuant to Section 4-13-1 to Section 4-13-7.

(2) The declaration shall be signed by the declared consignee. The declaration may also be signed by a physical or legal person who the declared consignee has authorised to carry out the customs clearance.

Section 4-10-2 *Other types of declaration upon importation*

(1) Luggage for personal use that meets the conditions for simplified procedures in Section 4-20-3 may be declared to the customs authorities orally or by using an automated customs declaration machine, mobile customs application etc.

(2) Goods for personal use with a value of NOK 3 000 or less may be declared using the customs authorities' internet facility for customs clearance for free circulation. This does not apply to goods on which special tax is payable and goods that are dependent on permission from other authorities.

(3) A person requesting relief in respect of removal goods that meet the conditions of Section 5-1-10 may declare such goods by presenting form RD 0030. A person requesting relief in respect of removal goods that meet the conditions of Section 5-1-11 may declare such goods by presenting a written application for relief.

(4) A person requesting relief in respect of goods to embassies and consulates, diplomatic and consular representatives etc that can be imported duty-free pursuant to Section 5-3-1 may declare such goods by presenting a special form signed by the Ministry of Foreign Affairs.

(5) Goods imported in connection with military exercises in which foreign NATO forces and forces from countries participating in Partnership for Peace are taking part, may be declared by such forces' presentation of NATO's Form 302.

(6) Provisions brought along on board a vessel pursuant to the Customs Act Section 5-2 sub-section (1)(a) shall be declared using Form RD 0041.

(7) Cash and securities above the amount limit in Section 3-1-11 shall be declared using form RD 0026. Enterprises that are exempted from the obligation to notify and present goods pursuant to Section 3-1-11, sub-section (3) shall declare goods as specified in greater detail in the permit from the Directorate of Customs.

(8) The following goods may be declared by presenting the ATA carnet pursuant to the ATA Convention or the CPD carnet (from Taiwan):
  (a) spare parts and the like that meet the conditions of the Customs Act Section 6-1, sub-section (2)(e),
  (b) professional equipment that meets the conditions of the Customs Act Section 6-2, sub-section (1)(a),
  (c) samples, models and patterns that meet the conditions of the Customs Act

Section 6-2, sub-section (1)(b),

(d) equipment for circuses, fun fairs or similar undertakings that meets the conditions of the Customs Act Section 6-2, sub-section (1)(c),

(e) equipment and material imported for use in theatre performances and international conventions, official festivities, athletics meetings and similar events of an international nature that meet the conditions of the Customs Act Section 6-2, sub-section (1)(d),

(f) goods imported for trial, controls, testing and the like that meet the conditions of the Customs Act Section 6-2, sub-section (1)(e),

(g) film etc that meets the conditions of the Customs Act Section 6-2, sub-section (1)(i),

(h) goods intended for presentation etc that meet the conditions of the Customs Act Section 6-2, sub-section (1)(j).

(9) Production and broadcasting equipment that meets the conditions of the Customs Act Section 6-1, sub-section (1)(c) may be declared by presenting a list of the equipment.

(10) Goods that are imported in connection with major accidents and natural disasters and that meet the conditions of the Customs Act Section 6-1, sub-section (1)(d) may be declared by presenting a list of the equipment.

(11) ----

(12) An application to leave the vessel behind pursuant to Section 6-1-34, sub-section (2) shall be done by means of form RD 0027.

Section 4-10-3 *Duty of disclosure upon importation*

(1) The declared consignee or the person represented pursuant to the Customs Act Section 2-2, sub-section (2) shall, both in connection with customs clearance and subsequent customs control, disclose further information about items covered in thedeclaration and other information if the customs authorities so require. The customsauthorities may require the information to be given in writing using a prescribed form.

(2) Persons subject to the duty of disclosure shall immediately notify the customs authorities if they discover any error in the information given.

Section 4-10-4 *Exemption from the obligation to declare upon importation*

The following goods are exempt from the declaration obligation upon importation:

(a) goods which are exempt from the duty of notification and presentation pursuant to Section 3-1-13, sub-section (1) and sub-section 2(b) and Section 3-1-14, sub-section (1), sub-section 2(b) to (e) and sub-sections (3) and (4),
(b) duty-free luggage for personal use that meets the conditions of the Customs Act Section 5-1, sub-section (1)(a), with the exception of horses,
(c) duty-free luggage for personal use that meets the conditions of the Customs Act Section 6-1, sub-section (1)(a),
(d) waste, working clothes and the like for cleaning and return, letter post without dutiable content that can be imported without permission from other authorities, seismic and geological samples which are imported directly from the Norwegian part of the continental shelf, and which are placed in a customs warehouse,
(e) Norwegian goods and goods previously cleared for free circulation that are returned from the Norwegian part of the continental shelf, if the importer and exporter are the same person, customs duty is not refunded upon exportation, and the goods are placed in a customs warehouse,
(f) goods of lesser value in Section 5-9-1 which may be imported without permission from other authorities,
(g) gifts for personal use which may be imported duty-free pursuant to Section 5-1-21, and which may be imported without permission from other authorities, motor vehicle, trailer and caravan that can be imported duty-free pursuant to regulations of 20 June 1991 no. 381 on duty-free importation and temporary use of foreign-registered motor vehicles in Norway.

Section 4-10-5 *Exemption from the requirement of one consignment per declaration*

(1) The customs authorities may give general permission for two or more consignments to be declared in the same customs declaration. The customs authorities may limit such permission to

(a) certain types of goods
(b) goods from certain consignors
(c) declarations made in certain time intervals.

(2) Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly.

Section 4-11 Obligation to declare goods upon exportation

Section 4-11-1 *Declaration upon exportation*

(1) Declaration shall be made using Form RD 0016 or RD 0018 unless permission for electronic transfer of declarations has been given pursuant to Section 4-13-1 to Section 4-13-7, or declaration may be made pursuant to Section 4-10-2 sub-sections (5) to (10).

(2) The provisions concerning the duty of disclosure in Section 4-10-3 apply correspondingly.

Section 4-11-2 *Exemption from the obligation to declare upon exportation*

(1) Goods which are exempt from the obligation to notify and present goods upon exportation pursuant to Section 3-1-15 and motor vehicles that can be imported dutyfree pursuant to regulations of 20 June 1991 no. 381 on duty-free importation and temporary use of foreign-registered motor vehicles in Norway are exempt from the obligation to declare.

(2) The goods may nonetheless be declared if this is necessary with regard to refund, relief from duty or subsequent duty-free re-importation of the goods.

(3) A declaration shall always be presented for

(a) goods that are dependent on permission from other authorities or are subject to special conditions,
(b) goods not cleared for free circulation that are exported from a customs warehouse.

Section 4-11-3 *Exemption from the requirement of one consignment per declaration*

(1) The customs authorities may give general permission for two or more consignments to be declared in the same customs declaration. The customs authorities may limit such permission to
(a) certain types of goods
(b) goods to certain consignees
(c) declarations made in certain time intervals.

(2) Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly.

Section 4-12 Retention of notifications, declarations, documents etc

Section 4-12-1 *Retention obligation*

(1) The retention obligation also covers basis documents etc connected with a declaration or notification.

(2) The retention obligation does not apply to private individuals who submit a declaration or notification on paper or use the customs authorities' internet facility for customs clearance for free circulation. Business operators who submit a declaration or notification on behalf of private individuals shall retain a copy of the documents.

(3) For declarations pursuant to the Customs Act Section 4-20, Section 4-23 and Section 4-24 and basis documents connected with such declarations, the retention obligation applies for 10 years as from the end of the year in which the declaration was received by the customs authorities. In the case of paper-based declarations pursuant to the Customs Act Section 4-22 the corresponding retention obligation is three years. In the case of other notifications pursuant to the Customs Act Chapter 4, the corresponding retention obligation is one year. Notifications and basis documents pursuant to the Customs Act Chapter 3 shall be retained from the time the notification is given until the means of transport has left the customs territory.

(4) Material subject to retention obligation shall be retained in a systematic, orderly manner and be adequately protected against destruction, loss and change. Unauthorised persons shall not have access to the material. The material shall be able to be presented to the customs authorities in a form that permits inspection throughout the retention period. The material shall be accessible in readable form, and the customs authorities may require the material to be presented on paper at no charge.

Section 4-13 Permission to use electronic data interchange to declare goods etc

Section 4-13-1 *Permission for electronic transfer of declarations*

(1) The customs authorities grant permission for electronic transfer of declarations to the customs authorities' customs clearance system upon application. The conditions of Section 3-1-18 sub-section(2) apply correspondingly. The system shall have been tested by the applicant and approved by the customs authorities.

(2) Declarants with permission for electronic transfer shall not use another means of transfer unless the customs authorities have granted exemption from this requirement in the individual case.

Section 4-13-2 *Software and messaging standard*

(1) Transfers of declaration to the customs authorities' customs clearance system shall at all times be carried out using the messaging format currently in effect.

(2) The declarant is responsible for ensuring that the selected software is updated and fit for purpose and that the software programme meets the requirements set by the customs authorities.

Section 4-13-3 *Withdrawal and change in permission*

Section 3-1-19 applies correspondingly in the case of withdrawal, suspension and change in permission for electronic transfer of declarations. The customs authorities may change the conditions of the permission if this is considered necessary to achieve satisfactory procedures and quality of the message exchange.

Section 4-13-4 *Message exchange and requirement as to message security etc*

(1) The declarant shall keep an historical register or a log of all messages as transmitted and received. The log shall inter alia show the times of transmission and receipt. The log shall be retained for ten years as from the end of the year each message was transmitted or received. Section 4-12-1, sub-section (4) applies correspondingly.

(2) If the declarant receives a message not intended for him or the message is not consistent or complete, the declarant shall without delay notify the customs authorities thereof via the network provider. A declarant who receives a message not intended for him shall treat the information in the message as confidential.

(3) If a message has been transmitted to the customs authorities and the declarant has not received a response within the normal processing time, the message shall be reported missing via the network provider. If the missing-message report or response has not been received within a reasonable period, the declaration shall be regarded as not having been presented.

(4) Where a declaration has been rejected by the customs authorities' customs

clearance system and the declarant transfers a corrected declaration, this declaration shall have a new sequence number. If a declaration has been received by the customs authorities' customs clearance system, but a corrected declaration is required, the corrected version shall contain the same sequence number as the original declaration, but with a version number higher.

(5) When the declarant receives a receipt from the customs authorities, the declarant shall check that the receipt tallies with the information transferred. If the receipt does not tally with the declaration, the declarant shall alert the customs authorities without delay.

(6) A declarant with permission to transfer declarations electronically shall be exempt from the obligation to sign such declarations. The declarant shall instead identify himself using the allotted identification code. The identification code shall be stored in a satisfactory manner.

(7) A declarant with permission to transfer declarations electronically shall be exempt from the obligation to present basis documentation pursuant to Section 4-20-2 and Section 4-23-2, unless the customs authorities request such documentation.

Section 4-13-5 *When a message is considered to have been presented*

A declaration made with the aid of electronic data interchange is considered to have been presented to the customs authorities once it is received into the customs authorities' computer system. Should an obstacle arise for which the customs authorities are responsible, the declaration is considered to have been presented once it is received by the network provider.

Section 4-13-6 *Network provider*

(1) The party acting as an intermediary (network provider) between the customs authorities and the declarant shall keep a log containing all messages as transmitted and received. The log shall contain information on who has transmitted and received the messages, the times at which this took place and other relevant information from the network provider. The rules of Section 4-13-4 sub-section (1) governing the retention obligation apply correspondingly.

(2) If doubt arises as regards which message exchange has been carried out, the network provider shall present without charge a confirmed transcript of the log to the customs authorities or the declarant.

(3) If the network provider has not received a receipt showing that the declaration has been received by the customs authorities' customs clearance system, the provider shall contact the customs authorities to advise that the receipt has not been received and to request that it be sent anew.

(4) A network provider who receives a declaration from the customs authorities that was not intended to be transferred via him shall alert the customs authorities without delay. The alert shall contain information on the message's identification code, declarant's name, reference number and time that the message was received.

Section 4-13-7 *Electronic transfer of transit messages*

(1) The provisions of Section 4-13-1 to Section 4-13-6 concerning electronic transfer apply correspondingly to the interchange of electronic transit messages in the customs authorities' electronic transit system (TET), unless otherwise provided in this section.

(2) A condition for permission for electronic transfer of transit messages is that the applicant is domiciled in a contracting party to the Transit Convention.

(3) Section 4-13-4, sub-section (4) concerning corrected messages does not apply to the interchange of electronic transit messages. If an electronic transit message is rejected, a new message shall be sent.

Section 4-13-8 *Electronic transfer of advance notice*

(1) The provisions of Section 4-13-1 to Section 4-13-6 concerning electronic transfer apply correspondingly to the interchange of electronic advance notice in the customs authorities' electronic transit system (TET), unless otherwise provided in this section.

(2) A condition for permission for electronic transfer of advance notice is that the applicant is registered in the Register of Business Enterprises.

(3) The provision of Section 4-13-4, sub-section (4) concerning corrected messages does not apply to the interchange of electronic advance notice. If an electronic advance notice is rejected, a new notice shall be sent.

III Customs clearance

Section 4-20 Release of goods not cleared for free circulation – clearance for free circulation

Section 4-20-1 *Information in declarations etc in connection with clearance for free circulation*

(1) When goods are to be cleared for free circulation, a declaration as mentioned in Section 4-10-1 shall be presented containing information including

(a) type of goods, total quantity and value in Norwegian kroner
(b) the packages' shipping marks and the number of packages
(c) preferential tariffs
(d) delivery terms etc
(e) the declared consignee's organisation number or national identity number. The customs authorities may in special cases waive this requirement.

(2) In the case of commercial importation the following information shall be given on each type of goods included in the consignment:

(a) consignor country code and consignee country code
(b) commodity code in accordance with the Customs Tariff
(c) customs duty rate, including any claim for reduction of customs duty rate
(d) quantity in accordance with the Customs Tariff
(e) the goods' customs value
(f) the amount to be paid
(g) any permission required from other authorities upon importation
(h) other statistical information required for the importation statistics.

(3) For goods that are re-imported after processing, including repair or working, information shall be given on the type, quantity and value of the exported goods, and what processing the goods have undergone.

(4) If it is difficult to present a fully completed declaration and it is highly important to have the goods released, a declaration containing less information (provisional declaration) may be presented. The following conditions must in such case be met:

(a) the declared consignee must have customs duty credit,
(b) any permission required from other authorities must be to hand,

(c) columns 2, 6, 14, 15a, 30, 31, 35, 48 and 49 must be completed,
(d) the goods cannot have been conveyed directly to the consignee and stored there in accordance with section 4-30-11.

(5) Any person who presents a provisional declaration shall within ten days present a fully completed declaration to the customs authorities where the provisional declaration was presented. Permission may be applied for in advance to present a fully completed declaration later than ten days after delivering the provisional declaration.

Section 4-20-2 *Presentation of documents etc in connection with clearance for free circulation*

(1) When goods are to be cleared for free circulation, all documents issued in connection with the importation of the goods shall be presented, including:

(a) the invoice issued in connection with the purchase of the goods,
(b) bill of lading, consignment note and similar freight documents issued in connection with transportation of the goods,
(c) any permission required from other authorities upon importation,
(d) other documents which the customs authorities consider necessary including documents for the purpose of determining the goods' origin, classification, weight, quantity and value.

(2) In the case of commercial importation the invoice shall be endorsed with information on the commodity code for each entry in the invoice on which clearance for free circulation is based. If specific customs duty is payable, the weight and number of items shall also be entered in the invoice. Such statistical information and references to any customs duty reductions as are required shall also be provided. Such information shall not be entered in the invoice if all the goods belong under the same commodity code.

Section 4-20-3 *Simplified clearance for free circulation for travellers*

(1) Persons arriving in the customs territory from abroad, Svalbard and Jan Mayen may clear for free circulation alcoholic beverages and tobacco products, including by means of an automated customs declaration machine, mobile customs application etc., in accordance with the duty rates and in the quantities set out in the table below.

Product	*Quantity*	*Rate*	
Beer of higher alcoholic strength by volume than 2.5 per cent and other beverages of alcoholic strength higher than 2.5 per cent and not exceeding 4.7 per cent by volume	27 litres in total	NOK 20 per litre	NOK 7 per 0.33 litre
Beverages of alcoholic strength higher than 4.7 per cent and below 15 per cent by volume		NOK 60 per litre	NOK 45 per 1/1 bottle
Beverages of alcoholic strength from and including 15 per cent and not exceeding 22 per cent by volume		NOK 115 per litre	NOK 85 per 1/1 bottle
Beverages of alcoholic strength higher than 22 per cent and not exceeding 60 per cent by volume	4 litres	NOK 325 per litre	NOK 230 per 1/1 bottle
Smoking tobacco	500 grams in total	NOK 290 per 100 grams	
Snuff and chewing tobacco		NOK 120 per 100 grams	
Cigars and cigarillos		NOK 290 per 100 grams	
Cigarettes	Up to 400 items	NOK 290 per 100 items	
Cigarette papers and tubes	Up to 400 items	NOK 5 per 100 papers/tubes	

(2) The right to simplified clearance for free circulation does not apply to goods that are imported for re-sale or other commercial purpose. Neither may simplified clearance for free circulation be applied to goods purchased upon arrival at a tax-free shop at an airport.

(3) The right to simplified clearance for free circulation of alcoholic beverages and tobacco products is conditional on the traveller having reached the age of 18. For

goods of higher alcoholic strength than 22 per cent by volume, the traveller must have reached the age of 20.

Section 4-20-4 *Internet-based customs clearance for free circulation*

Goods for personal use with a value of NOK 3 000 or less may be cleared for free circulation by using the customs authorities' internet facility for customs clearance for free circulation. This does not apply to goods on which special tax is payable and goods that are dependent on permission from other authorities.

Section 4-20-5 *Exemption from the requirement of one consignee per declaration*

(1) The customs authorities may grant a customs warehouse keeper general permission for relaxations in the information and documentation requirements of Section 4-20-1 and Section 4-20-2 by allowing goods to more than one consignee to be declared on the same declaration. Such relaxations apply only to consignments with a value of NOK 3 000 or less to private individuals. The customs authorities may limit such permission to

(a) goods that are not dependent on permission from other authorities
(b) certain types of goods
(c) declarations made in certain time intervals.

(2) Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly.

Section 4-21 Forwarding of goods not cleared for free circulation to a place within the customs territory – internal transit

Section 4-21-1 *Forwarding of goods not cleared for free circulation to a place within the customs territory – internal transit*

(1) Any person who intends to forward goods not cleared for free circulation to another place in the customs territory shall apply to the customs authorities for permission to do so. Permission may be made conditional on the use of electronic messaging systems.

(2) Customs warehouse keepers may forward goods not cleared for free circulation within the country from their own customs warehouse without making a special application pursuant to sub-section (1). The customs authorities may require the

customs warehouse keeper to use electronic messaging systems.

(3) The customs authorities may require security to be furnished for duty on goods that are forwarded without being cleared for free circulation. If a deposit is not paid, security shall be furnished in the form of surety. The Tax Payment Act Section 14-20-4 applies correspondingly insofar as appropriate.

(4) Forwarded goods not cleared for free circulation shall immediately after arrival at the destination customs office either be cleared through customs or placed in a customs warehouse.

(5) Any person who violates the provisions concerning the internal transit of goods may be refused leave to forward goods not cleared for free circulation for a shorter or longer period.

Section 4-22 Transborder forwarding of goods not cleared for free circulation – external transit

Section 4-22-1 *Goods forwarded in conformity with the Transit Convention*

(1) The Transit Convention and Annexes I to III to the Convention apply as regulations subject to the reservations made pursuant to the Convention.

(2) In connection with application for permission for simplifications pursuant to the Convention Annex I Article 44, the conditions of Section 3-1-18, sub-section (2) apply correspondingly. A condition for approval as an authorised consignor or consignee pursuant to the Convention Annex I Article 44(d) and (e) is that use is made of the customs authorities' electronic external transit system (TET). Applicants seeking approval as authorised consignees must in addition have permission to establish and operate a customs warehouse. Applications for approval as authorised consignees must be sent to the customs authorities where the applicant has been granted permission to establish and operate a customs warehouse.

(3) Section 3-1-19 applies correspondingly in the event of withdrawal, suspension and change of permission pursuant to Annex I Article 44 of the Convention.

Section 4-22-2 *Goods forwarded in conformity with the TIR Convention*

The TIR Convention Articles 1 to 5 and 12 to 64 with appurtenant annexes apply as

regulations subject to the reservations made pursuant to the Convention.

Section 4-23 Permission for exportation

Section 4-23-1 *Information in declarations etc upon exportation*

(1) In connection with customs clearance for exportation a declaration as mentioned in Section 4-11-1 shall be presented with information including

(a) type of goods, total quantity and value in Norwegian kroner
(b) commodity code in accordance with the Customs Tariff
(c) the packages' shipping marks and the number of packages
(d) delivery terms etc
(e) the declared consignor's organisation number or national identity number. The customs authorities may in special cases waive this requirement.

(2) If it is difficult to present a fully completed declaration pursuant to sub-section (1 and it is highly important to export the goods prior to customs clearance, an application for advance permission to present a declaration containing less information (provisional declaration) may be filed. The following conditions must in such case be met:

(a) any permission which is required from other authorities must be to hand,
(b) columns 2, 6, 8, 14, 17a, 29, 31 and 33 must be completed.
A condition may be imposed requiring the consignor to have customs duty credit.

(3) Any person who presents a provisional declaration shall within ten days present a fully completed declaration to the customs authorities where the provisional declaration was presented. Permission may be applied for in advance to present a fully complete declaration later than ten days after delivering the provisional declaration.

Section 4-23-2 *Presentation of documents etc upon exportation*

(1) In connection with customs clearance for exportation, all documents that have been issued in connection with the exportation of the goods shall be presented, including:

(a) the invoice issued in connection with the sale of the goods,

(b) bill of lading, consignment note and similar freight documents issued in connection with transportation of the goods,
(c) any permission required from other authorities upon exportation,
(d) other documents which the customs authorities consider necessary including documents for the purpose of determining the goods' origin, classification, weight, quantity and value.

(2) The declared consignor shall obtain confirmation of exportation from the carrier.

(3) A confirmation of exportation shall be obtained from the customs authorities in the following cases:

(a) if the declared consignor himself undertakes transportation of the goods to the border,
(b) if the exportation is carried out using a carrier who is not registered in Norway,
(c) in the case of exportation of agricultural products where a refund is to be applied for pursuant to the Customs Act Section 11-1.

Section 4-23-3 *Obligation to ensure that the goods are taken out of the country*

The declared consignor shall notify the customs authorities immediately if the goods are not taken out of the customs territory. The same applies to any one who receives goods for forwarding. The goods may not be handed over to the consignor until notification is given.

Section 4-23-4 *Common conditions for delivery of goods not cleared for free circulation to means of transport etc (provisioning)*

(1) A permit may be applied for to deliver goods not cleared for free circulation for consumption and sale on board vessels and aircraft that leave the customs territory (provisioning). The same applies to goods to installations and devices connected to petroleum operations outside the customs territory. A permit is granted in connection
with clearance through customs. The customs authorities may require the quantity of the goods to be clarified before a declaration is presented.

(2) It is a condition for a permit for provisioning that the means of transport and the goods are in each case used for a commercial purpose or public service.

(3) The customs authorities may limit the quantity of goods that are permitted for

provisioning. When the quantity is determined, account shall be taken inter alia of stores on board, the number of crew members and passengers, the length of the assignment, the size of the means of transport, passenger capacity, area serviced, sealing equipment on board, any residual provisions etc, whether the vessel services a short route, see Section 4-23-6, sub-section (4), and agreements with other states. Food, drink and tobacco products (provisions) for meals or sale to the crew shall ordinarily be limited to such quantities as are presumed will be consumed on board on each trip out and, where applicable, also the return trip.

(4) Sale of goods permitted for provisioning a vessel may only take place after the vessel has left the last port in the customs territory.

(5) Where provisioned goods are disposed of in violation of the provisions, the customs authorities may when subsequent applications are made limit the right, or refuse a permit, to engage in provisioning.

(6) A supplier of goods for provisioning shall satisfy himself that the purveyance meets the conditions set.

Section 4-23-5 *Consumption in the customs territory of supplied provisions on board vessels*

(1) Food products, beverages and tobacco products (provisions) may be brought along duty-free on a vessel for consumption on board by crew and passengers.

(2) The following restrictions apply to the consumption of alcoholic beverages and tobacco products on board within the customs territory:

(a) for the person in charge of the vessel:
   1. 400 cigarettes or 400 grams of other tobacco products and 200 cigarette papers,
   2. 2 litres of spirits of maximum alcoholic strength by volume of 60 per cent or wine.

(b) for each crew member:
   1. 200 cigarettes or 250 grams of other tobacco products and 200 cigarette papers,
   2. 1 litre of spirits of maximum alcoholic strength by volume of 60 per cent and 1 litre of wine.

(c) for each passenger travelling on the vessel from or to abroad, Svalbard or Jan

Mayen:

1. 20 cigarettes or 20 grams of other tobacco products and 20 cigarette papers per day until the passenger disembarks, if the passenger has reached the age of 18,
2. ¼ litre of spirits of maximum alcoholic strength by volume of 60 per cent or ¼ litre of wine per day until the passenger disembarks, if the passenger has reached the age of 20.

The restrictions do not apply to consumption on tourist vessels in cruise services.

(3) Relief from customs duty ceases to apply from the time the vessel is reassigned to domestic traffic or remains in the customs territory for an extended period of time. The vessel may be permitted to operate combined domestic and international services without cessation of the relief from customs duty. Relief from customs duty assumes that sales to domestic travellers of provisioned goods that are subject to customs and duties do not exceed 5 per cent of the vessel's total sales of these kinds of goods in the course of an accounting year. In connection with on-board service of food and beverages, the shipping company must have cash register systems that distinguish between sales to domestic travellers and sales to international travellers. Sales to domestic travellers must have customs and duties calculated in full. The customs authorities will establish more detailed guidelines for calculation of duty.

Section 4-23-6 *Vessels etc – additional conditions for provisioning permits*

(1) A permit for the provisioning of vessels, installations and devices is granted provided the vessel etc either

(a) is bound for a foreign port, Svalbard or Jan Mayen,
(b) has an assignment requiring a continuous spell of at least 14 days outside the customs territory,
(c) is a fixed installation or is a mobile device connected to the offshore petroleum operations that operates outside the customs territory, or
(d) is a vessel connected to the offshore petroleum operations that operates outside the customs territory.

If a continuous spell outside the customs territory under b) is less than 14 days, and this is due to force majeure or similar unforeseeable events, this will not result in a lapse of the provisioning permit.

(2) For alcoholic beverages and tobacco products to be consumed or sold to crew, the following restrictions apply:

(a) 1 litre of beverage of alcoholic strength exceeding 22 per cent and not exceeding 60 per cent by volume per person per week,
(b) 2 litres of beverage of alcoholic strength exceeding 4.7 per cent and not exceeding 22 per cent by volume per person per week, and
(c) 25 grams of tobacco products per person per day.

A permit for provisioning of alcoholic beverages and tobacco products will not be granted to vessels, installations and devices that come under sub-section 1 c) and d). Such a permit may nevertheless be granted if these also come under sub-section 1 a) or b).

Section 4-23-7 *Vessels in scheduled services – special provisions for provisioning permits*

(1) For vessels in regular scheduled services between ports in Denmark, Sweden, Finland and Norway, provisioning permits are granted subject to the restrictions set out in sub-sections (2) to (4). The restrictions do not apply to services to the Faroe Islands, Greenland, Svalbard or Jan Mayen.

(2) For serving on board, a permit may only be granted for the provisioning of food and beverages.

(3) For sale on board, a permit may only be granted for the provisioning of alcoholic beverages, tobacco products, chocolate and sugar products, perfume, cosmetics and toilet articles.

(4) For sale on board on short routes, a permit may only be granted for the provisioning of tobacco products, chocolate and sugar products. By 'short routes' is meant vessel routes between Norwegian ports from Risør in the west to the Swedish border in the east, and Swedish ports from the Norwegian border in the north to Lysekil in the south. The customs authorities may upon application grant a permit for short routes to be provisioned with goods as mentioned in sub-section (3). This only applies to vessels in scheduled services between Norwegian ports from Risør in the west to Sandefjord in the east and Swedish ports from Strømstad in the north to Lysekil in the south. A further condition for such a permit is that the vessel is on a year-round scheduled service based on a fixed, regular timetable, has the capacity to transport goods and motor vehicles on a substantial scale and that arrangements are made for satisfactory customs control.

(5) The following conditions are imposed for permits for the provisioning of vessels operating on scheduled services:

(a) that sale pursuant to sub-sections (3) and (4) only takes place from a kiosk or similar place of sale, and only to passengers with a valid ticket,
(b) that the vendor marks the tickets so that the passengers are unable to buy more than the quantity that may be imported duty-free pursuant to the applicable provisions for travellers in the countries covered by the service,
(c) that the passengers are apprised by notice posted on board of applicable provisions for travellers in the countries covered by the service, and
(d) that separate accounts are kept for goods sold to passengers from a kiosk or similar place of sale and goods served on board.

Section 4-23-8 *Naval vessels on a mission - special provisions for provisioning permits*

In regard to naval vessels bound for abroad, including Svalbard and Jan Mayen, permits are granted for the provisioning of food, beverage and tobacco products, and toilet articles for the crew's personal use on board during the mission. For alcoholic beverages and tobacco products the following restrictions apply:

(a) beverages of alcoholic strength above 4.7 per cent by volume: 0.5 litres per week per person except in the case of personnel drafted to first-time compulsory military service,
(b) tobacco products: 25 grams per person per day,
(c) alcoholic beverages and tobacco products for entertainment purposes in foreign ports: 0.25 litres of beverage of alcoholic strength above 4.7 per cent by volume and 25 grams of tobacco product for each person who according to the programme is to attend the individual reception.

Section 4-23-9 *Norwegian fishing sealing and whaling vessels – special provisions for provisioning permits*

In regard to Norwegian fishing, sealing and whaling vessels having an assignment requiring a continuous spell of at least 14 days outside the customs territory, permits are granted for the provisioning of food, beverage and tobacco products for the crew's personal use on board. Permits are not granted for the provisioning of alcoholic beverages. Permits for the provisioning of tobacco products are restricted to 25 grams per person per day.

Section 4-23-10 *Aircraft - additional conditions for provisioning permits*

(1) In regard to aircraft, provisioning for consumption by and sale to passengers may be permitted. A condition is that the aircraft is approved with fixed seating for the carriage of at least seven passengers, and that it departs from an airport with international status. If a continuous spell outside the customs territory is less than 14 days, and this is due to force majeure or similar unforeseeable events, this will not result in a lapse of the provisioning permit.

(2) If the aircraft operates on a foreign route, provisioning of the following goods for consumption on board or sale may be permitted:

(a) alcoholic beverages and tobacco products,
(b) perfume, cosmetics and toilet articles,
(c) small articles for personal use.

Food and other beverages for consumption on board by passengers and crew may also be delivered.

(3) If the aircraft operates a route to Svalbard or Jan Mayen, provisioning of food and beverages for consumption on board may be permitted. Provisioning of chocolate and sugar products, perfume, cosmetics and toilet articles for sale on board may also be permitted.

(4) A condition for a permit for the provisioning of goods for sale on board aircraft destined for Denmark, Finland and Sweden is that sale is confined to such quantities as the individual passenger may bring with him duty-free to the country concerned.

Section 4-23-11 *Exportation of goods purchased at a duty-free shop at an airport*

Persons intending to travel abroad may purchase goods not cleared for free circulation at a tax-free shop at an airport. A condition is that the goods are exported.

Section 4-23-12 *Exemption from the requirement for customs clearance prior to exportation*

(1) The customs authorities may grant general permission for goods to be exported before being cleared through customs. The customs authorities may limit such permission to

(a) certain types of goods

(b) goods to certain consignees.

(2) Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly.

Section 4-24 Other disposal of goods not cleared for free circulation

Section 4-24-1 *Temporary importation of goods not cleared for free circulation*

(1) The customs authorities grant permission for temporary importation of goods not cleared for free circulation if the conditions of the Customs Act Section 6-1 and Section 6-2 are met.

(2) Goods not cleared for free circulation that meet the conditions of the ATA Convention Article 3 may be imported temporarily. The Convention applies as regulations subject to the reservations made pursuant to the Convention.

(3) Goods from Taiwan that are not cleared for free circulation may be imported temporarily on the same conditions as under the ATA Convention. This is conditional upon presentation of a CPD carnet.

Section 4-24-2 *Disposal in connection with public approval of goods*

(1) In connection with public approval and the like, the customs authorities may upon application grant permission for time-limited disposal of goods not cleared for free circulation.

(2) Security for customs duty may be demanded in such cases. If a deposit is not paid, security shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

Section 4-24-3 ---- (Repealed)

Section 4-25 Right to dispose of goods that have been cleared through customs etc

Section 4-25-1 *Right to dispose of goods that have been cleared through customs etc*

(1) In the case of customs clearance for free circulation of goods where relief from customs duty or reduction of customs duty rates is conditional upon ensuing

restrictions on actual and legal disposal, a new declaration shall be presented if the conditions are not met. The same applies in the case of other customs clearance.

(2) If a motor vehicle is temporarily imported in accordance with the Customs Act section 6-1, a declaration shall be presented immediately if the conditions of regulations of 20 June 1991 no. 381 on duty-free import and temporary use of foreign-registered motor vehicles in Norway are no longer met.

Section 4-26 Right to re-export goods, abandon goods etc

Section 4-26-1 *Permit to re-export subject to deposit etc*

(1) Goods that are imported or disposed of in violation of the customs legislation and which are not permitted to be re-exported without payment of customs duty may be permitted to be re-exported subject to the provision of security for customs duty and additional customs duty. This does not apply if the violation is reported to the prosecuting authority.

(2) If a deposit is not paid, security shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

(3) The customs authorities may require the customs debtor to pay the costs of reexportation.

Section 4-27 Detention in the event of disposal in breach of customs clearance

Section 4-27-1 *Costs of detention etc*

(1) The customs authorities may require the customs debtor to pay the costs of detention, collection, storage, destruction and sale.

(2) The customs authorities may require security for the storage fees if called for by special circumstances. If a deposit is not paid, security shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

IV Storage of goods not cleared for free circulation

Section 4-30 Authorisation to establish and operate a customs warehouse

Common provisions for all types of customs warehousing

Section 4-30-1 *Customs warehouse*

By 'customs warehouse' is meant a place of storage for goods not cleared for free circulation that is approved by the customs authorities.

Section 4-30-2 *Authorisation for a customs warehouse*

(1) The customs authorities may grant an enterprise authorisation to establish and operate a customs warehouse. The Directorate of Customs may grant an enterprise authorisation to establish and operate a duty- and tax-free shop at an airport (type C warehouse).

(2) Authorisation for a customs warehouse may include a general power to grant unloading permission; see section 3-4-1. Enterprises granted authorisation to establish and operate a customs warehouse (customs warehouse keepers) including such general power must also have the status of authorised consignee as mentioned in Section 4-22-1, sub-section (2) in order to grant permission to unload goods under an external transit procedure. A customs warehouse keeper who does not have general power must obtain unloading permission in each case.

(3) The customs authorities shall approve the customs warehouse keeper's system for registering and accounting for goods before granting authorisation for a customs warehouse.

(4) The conditions of Section 3-1-18, sub-sections (2) to (4) and Section 3-1-19 apply correspondingly to authorisation to establish and operate a customs warehouse. A further condition is that the authorisation is necessary for the business activity.

Section 4-30-3 *Warehousing*

(1) All types of goods may be placed in a customs warehouse provided the goods do not represent a danger and provided space permits. The customs warehouse keeper is responsible for entry and release of goods. Before release, the customs warehouse keeper shall satisfy himself that the goods have been cleared through customs. The

customs warehouse keeper may not refuse to accept goods not cleared for free circulation if the customs authorities demand that he accept such goods.

(2) The presentation, demonstration and sale of goods are not permitted at the customs warehouse, except at a duty- and tax-free shop at an airport.

(3) The customs warehouse keeper is responsible to the owner for the latter's goods.

(4) The customs authorities shall at all times be kept informed of the identity of the person responsible for the day-to-day operation of the customs warehouse.

(5) A customs warehouse keeper who learns of a violation of the customs legislation at the customs warehouse shall seek to prevent such violation. The customs warehouse keeper shall report the matter to the customs authorities without undue delay.

(6) The customs warehouse shall be properly secured so that unauthorised persons do not gain access to the goods.

Section 4-30-4 *Customs warehouse accounts etc*

(1) The customs warehouse keeper shall keep accounts of goods placed in the customs warehouse (customs warehouse accounts). The customs warehouse accounts shall contain data on all entry of goods to and release of goods from the customs warehouse, in addition to data on

(a) where the goods are stored,
(b) when and where customs clearance has taken place, with reference to declarations,
(c) the type, weight and value of the goods, along with other data needed to identify the goods,
(d) any treatment or processing the goods may have undergone at the customs warehouse.

(2) The customs warehouse accounts shall contain a journal of goods with information on each consignee, licence plate number or name of the means of transport, customs office of departure, transit number and transit date, and whether discrepancies as mentioned in sub-section (3) have been reported to the customs authorities.

(3) If goods that arrive at the customs warehouse are not in accordance with the

freight documents, the customs warehouse keeper shall

(a) notify the discrepancies electronically to the customs authorities upon conclusion of a transit procedure pursuant to the Customs Act Section 4-22 in the customs authorities' electronic transit system (TET) by 1200hrs on the first business day after unloading, or

(b) notify the discrepancies in writing by means of a journal of observations to be delivered to the customs authorities by 1200hrs on the first business day after unloading in cases where a transit procedure is not completed by use of TET.

(4) The customs warehouse accounts shall be up to date at all times. The customs warehouse keeper shall reconcile the customs warehouse accounts at least once per calendar year. The customs warehouse accounts with necessary documentation shall be retained for five years. The accounts shall be systematic and well-ordered and be adequately secured against destruction, loss and alteration. It must be possible for the accounts to be presented to the customs authorities in a form that permits control throughout the period of retention. The material shall be available in readable form, and the customs authorities may require the material to be presented free of charge on paper.

Types of customs warehouse

Section 4-30-10 *General customs warehouse (type A warehouse)*

(1) Goods not cleared for free circulation may be placed in a general customs warehouse.

(2) If relief from or drawback of customs duty and special taxes is applied for, the following Norwegian goods or goods cleared for free circulation may also be placed

(a) goods for provisioning; see Section 4-23-4 to Section 4-23-9,

(b) goods for duty-free and tax-free sale at an airport; see Section 4-30-13.

(3) The consignee of the goods or the consignee's representative may be authorised to repair damaged packaging or undertake other treatment necessary to preserve the goods. Repacking or other treatment is not authorised unless the customs authorities have granted authorisation in advance. Authorisation for repacking or other treatment may be granted to a customs warehouse on a general basis pursuant to Section 4-30-2 or in the individual case.

Section 4-30-11 *Storage at the consignee of the goods (direct conveyance)*

(1) Authorisation for a general customs warehouse may include authorisation to convey goods directly to the consignee and store them there. The customs warehouse keeper shall at all times have an overview of where the goods are located. The consignee may not dispose of the goods before they are cleared through customs.

(2) Alcoholic beverages intended for private consumption may not be conveyed directly to the consignee. The right of direct conveyance may also in other cases be limited to certain types of goods and consignees.

(3) In the case of goods that are stored at the consignee, a fully completed declaration shall be presented within 10 days of registration pursuant to Section 3-1-17. The goods may be returned to the customs warehouse keeper's warehouse before the 10-day time limit expires.

(4) The customs authorities may require goods not cleared for free circulation to be returned to the warehouse of the customs warehouse keeper.

Section 4-30-12 *Central customs warehouse (type B warehouse)*

(1) Own goods or goods for one single enterprise may be stored at a central customs warehouse provided the goods are intended for distribution in more than one country.

(2) Goods not cleared for free circulation and Norwegian goods to be mixed or repacked with goods not cleared for free circulation may be stored in a central customs warehouse. Norwegian goods that are placed in a central customs warehouse shall be declared to the customs authorities using Form RD 0016 or RD 0018.

(3) Authorisation for a central customs warehouse may include authorisation for repacking and breaking-up of consignments.

Section 4-30-13 *Duty-free shop at an airport (type C warehouse)*

(1) The following goods may be placed in a duty-free shop at an airport:

(a) beverages of higher alcoholic strength by volume than 0.7 per cent
(b) cigarettes in whole cartons

(c) other tobacco products in the original packaging
(d) chocolate and sugar products
(e) perfume, cosmetics and toilet articles belonging under chapter 33 and position 34.01 of the Customs Tariff.

(2) Goods that are placed in a duty-free shop shall be declared to the customs authorities using Form RD 0016 or RD 0018.

(3) Articles at a duty-free shop at an airport shall not be sold to travellers en route to or from Svalbard, Jan Mayen or installations or devices used in petroleum operations.

(4) A condition for authorisation for a duty-free shop at an airport is that the airport has international status and that the shop's premises are positioned such that only passengers travelling to or from abroad have access. The premises must also be adequately secured so that unauthorised persons cannot gain access.

(5) The customs warehouse keeper may not sell larger quantities of duty- and tax-free goods to each passenger bound for a destination in Norway, Sweden, Finland or Denmark than the passenger can bring duty- and tax-free into the destination country.

Section 4-30-14 *Processing customs warehouse (type D warehouse)*

(1) Goods for one or more enterprises may be stored in a processing customs warehouse.

(2) Goods not cleared for free circulation, including goods from activity on the Norwegian continental shelf, may be placed in a processing customs warehouse. In addition, goods for which relief from or repayment of customs duty or special taxes is to be applied for may also be placed in such warehouse. Other goods may also be placed there if they are to be mixed or processed with goods at the customs warehouse.

(3) Goods in a processing customs warehouse may be divided up, repacked or processed. If it is commensurate with the nature of the goods, the costs incurred by the customs authorities and control requirements, the customs authorities may authorise industrial activities where raw materials are processed into finished products.

(4) Goods placed in a processing customs warehouse shall be declared to the customs authorities using Form RD 0016 or RD 0018, if
  (a) the goods are subject to a customs procedure that ceases upon arrival at the customs warehouse, or
  (b) the goods are placed in the customs warehouse as a result of a decision to repay or grant relief from customs duty and special taxes.

(5) Goods may be taken out of a processing customs warehouse for exportation direct to a consignee abroad, to Svalbard and Jan Mayen, for such use as stated in Section 4-23-4 to Section 4-23-9 or for internal transit to another customs warehouse. Goods from a processing customs warehouse may be cleared for free circulation, with the exception of processed goods. The customs authorities may none the less permit processed goods to be cleared for free circulation if special reasons so warrant.

Section 4-31 Period of storage etc in a customs warehouse

Section 4-31-1 *Period of storage etc in a customs warehouse*

Goods in a customs warehouse may be stored there for an unlimited period. The customs authorities may in special cases curtail a time limit for storage. The customs warehouse keeper shall immediately notify the customs authorities of any goods that have exceeded such time limit for storage.

Section 4-32 The customs warehouse keeper's claim for storage fees etc

Section 4-32-1 *Storage fees in case of placement demanded by the customs authorities*

The customs warehouse keeper is not entitled to storage fees from the customs authorities for goods that are placed in the customs warehouse pursuant to Section 4-30-3, sub-section (1) last sentence.

Section 4-33 Establishment of a free zone and a free port

Section 4-33-1 *Free zone and free port – definitions*

(1) By 'free zone' is meant a physically delimited area in Norwegian territory that has been established pursuant to the Customs Act Section 4-33. By 'free port' is meant a free zone with an associated quay for calls by ships. The term free zone includes free

ports except where the context indicates otherwise.

(2) Operation of a free zone shall be in the charge of the person responsible for such operation.

Section 4-33-2 *Conditions for the establishment and operation of a free zone etc*

(1) Authorisation to establish and operate a free zone is given by the Ministry of Finance. An application regarding a free zone must give an account of the commercial and industrial considerations in evidence and of how the applicant intends to meet the requirements set for operation of the free zone. The applicant must render probable the extent of the planned activity in the free zone.

(2) Conditions may be set for authorisation, including limitations on types of goods, quantity of goods and the extent to which the goods may be processed.

Section 4-33-3 *Establishment of activity in a free zone*

(1) The customs authorities may upon application authorise the establishment of activity in a free zone. The application shall indicate the types of goods involved and whether the goods are to be stored or processed. If the goods are to be processed, information must be given about production processes, inputs and quantities of goods.

(2) The authorisation may set conditions in regard to types of goods, quantity of goods and the extent to which these may be processed. The authorisation may be time-limited.

(3) The undertaking shall provide security for such liability as may be incurred vis-àvis the customs authorities. The security shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies in so far as appropriate.

Section 4-33-4 *Withdrawal of authorisation*

If an undertaking contravenes the legislation or the conditions set for the authorisation, the customs authorities may issue a formal warning, or temporarily or permanently withdraw an authorisation or parts thereof.

Section 4-34 Operation of free zones and free ports

Section 4-34-1 *General provisions*

(1) Norwegian legislation applies in the free zone, subject to the exemptions and conditions stated in Section 4-33-1 to Section 4-33-3 and Section 4-34-1 to Section 4-34-6.

(2) Where goods cleared for free circulation or goods manufactured in Norway are taken into a free zone, this is regarded as exportation.

Section 4-34-2 *Accounts*

(1) The person responsible for operation and the individual undertaking shall in addition to ordinary accounts keep a separate inventory account. The inventory account shall be kept in such a way as to provide as complete and itemised information as is necessary for the purpose of the customs authorities' control.

(2) The inventory account shall at all times show where the individual goods are located. The inventory account shall also contain information about the treatment or processing of the goods pursuant to Section 4-34-5 and the goods' customs value before treatment.

(3) Goods taken in or out of the free zone shall be registered in the inventory account without delay. Unloading lists shall be kept, and freight documents shall be to hand.

(4) The customs authorities may require that both the ordinary accounts and the inventory account with documentation shall be presented in connection with control.

Section 4-34-3 *Security and guards etc*

(1) The person responsible for operation shall ensure that the area is fenced in and properly secured, so that unauthorised persons do not have access to the area. The customs authorities may set requirements as to guards and surveillance. The person responsible for operation shall free of charge make suitable control and service premises available to the customs authorities.

(2) The customs authorities shall approve buildings or premises that are put into use

or erected within the area beforehand. The individual undertaking shall ensure that the buildings and premises used are equipped and fitted out so as to be fit for purpose. The undertaking shall ensure that the buildings and premises are properly locked and secured.

(3) If buildings, installations, fencing or guards do not meet the requirements set, and the person responsible for operations or the individual undertaking fails to rectify the circumstances after reasonable notice, the customs authorities may take necessary measures to secure the goods and request coverage of the expenses.

Section 4-34-4 *Goods taken into a free zone*

(1) Goods not cleared for free circulation, including goods from activity on the Norwegian continental shelf, may be taken into a free zone.

(2) Goods manufactured in Norway or previously imported to the customs territory and cleared for free circulation may be taken into a free zone.

(3) Goods which it is prohibited to import into or export from Norway may not be taken into a free zone. The same applies to goods which are dependent on permission from other authorities in connection with importation or exportation.

(4) The customs authorities may in individual cases introduce limitations on types of goods and quantity of goods based on consideration of the nature of the goods and the customs authorities' control needs.

(5) If goods are subject to a customs procedure which ceases when the goods arrive at the free zone, the procedure must be concluded vis-à-vis the customs authorities as in the case of ordinary importation.

Section 4-34-5 *Treatment of goods in a free zone*

(1) In a free zone goods may be stored, divided up, repacked or subjected to other treatment that is necessary for the goods' preservation and preparation for distribution. Damaged packaging may be repaired.

(2) Goods in a free zone may be processed beyond what is stated in sub-section (1) if special authorisation for this is given. Processing may inter alia consist of assembly, collection or adaptation to other goods, refinement, repair, restoration and adjustment.

(3) Goods may be transferred from one undertaking to another within the free zone pursuant to the rules relating to internal transit between approved customs warehouse keepers. Such transfer shall appear in the accounts.

(4) Goods brought into or manufactured in a free zone may be moved entirely or in part to another free zone. The customs authorities may set further conditions for such removal.

(5) Goods may remain in a free zone for an unlimited period unless otherwise provided by the customs authorities.

(6) Retail trade in a free zone is not permitted.

Section 4-34-6 *Removal of goods from a free zone*

(1) Goods may be taken out of a free zone for importation to or exportation from Norway, including to an undertaking on the Norwegian continental shelf and for exportation for provisioning. Goods may be transferred from a free zone to a customs warehouse provided special authorisation for this is given by the customs authorities.

(2) Goods taken out of a free zone for importation to Norway shall be cleared through customs immediately pursuant to the Customs Act Chapter 4.

(3) Goods taken out of a free zone to a consignee abroad shall be declared to the customs authorities.

(4) Upon removal of goods from a free zone, the ordinary restrictions apply as in the case of importation to or exportation from Norway.

Chapter 5 Relief from customs duty

Section 5-1 Goods for personal use

Luggage for personal use

Section 5-1-1 *Conditions for relief from customs duty - value limit*

(1) In the case of stays of at least 24 hours abroad, on Svalbard or on Jan Mayen, goods, including services and repairs connected with goods, to a value of NOK 6,000 may be imported duty-free.

(2) In the case of stays of less than 24 hours abroad, on Svalbard or on Jan Mayen, goods, including services and repairs connected with goods, to a value of NOK 3,000 may be imported duty-free once within a period of 24 hours. For alcohol and tobacco products, relief from customs duty only applies to goods that have been purchased in an EEA state already taxed.

Section 5-1-2 *Conditions for relief from customs duty – types and quantities of goods*

(1) Within the value limits stated in Section 5-1-1, the following restrictions apply to alcohol, tobacco and food products:

(a) 1 litre of beverage of alcoholic strength exceeding 22 per cent and not exceeding 60 per cent by volume and 1.5 litres of beverage of alcoholic strength exceeding 2.5 per cent and not exceeding 22 per cent by volume, or 3 litres of beverage of alcoholic strength exceeding 2.5 per cent and not exceeding 22 per cent by volume,
(b) 2 litres of beer of alcoholic strength exceeding 2.5 per cent or other beverage of alcoholic strength exceeding 2.5 per cent and not exceeding 4.7 per cent by volume,
(c) 200 cigarettes or 250 grams of other tobacco products, or 1.5 litres of beverage of alcoholic strength exceeding 2.5 per cent and not exceeding 22 per cent by volume,
(d) 200 cigarette papers,
(e) altogether 10 kg of meat products, cheese and feed products. Dog food and cat food do not come under the 10 kg restriction.

(2) In addition to goods within the value limits stated in Section 5-1-1, 600 litres of fuel may be imported duty-free in the ordinary fuel tanks of a means of transport. By 'ordinary fuel tanks' is meant tanks incorporated by the manufacturer in all means of transport of the same type, where the fuel is used directly for the propulsion of the means of transport, the operation of its cooling system or the like. In addition, 10 litres of fuel may be imported per means of transport in an approved spare can.

(3) Motor vehicles covered by decisions of the Storting on initial registration tax on motor vehicles etc, may not be imported as duty-free luggage for personal use.

(4) Purchase of goods at a duty-free shop upon arrival is equated with importation of goods and goods so purchased are regarded as luggage for personal use. A person arriving from Svalbard or Jan Mayen is not entitled to purchase goods at a duty-free shop upon arrival.

Section 5-1-3 *Other conditions for relief from customs duty*

(1) Any person intending to import alcohol and tobacco products duty-free must have reached the age of 18. Any person intending to import products of higher alcoholic strength by volume than 22 per cent duty-free must have reached the age of 20 and any person intending to import food products other than chocolate and sugar products duty-free must have reached the age of 12.

(2) A condition for relief from customs duty is that the goods are brought along upon entry. It must be possible to present the goods to the customs authorities when passing through customs control.

(3) Goods intended for resale or other commercial purpose may not be imported as duty-free luggage for personal use.

(4) Goods that constitute a single article the value of which exceeds the value limits stated in Section 5-1-1 may not be imported as duty-free luggage for personal use over several trips or by several persons even if the value of the individual parts is within the value limits. If the value of an individual item of goods exceeds the value limits, customs duty shall be paid on the entire article.

(5) Alcoholic beverages, tobacco products, meat products, cheese and feed products may be imported by several persons on the same journey if each person's share does

not exceed the quantity limits in Section 5-1-2. Customs duty shall be paid of the exceeding quantity.

(6) The relief from customs duty on luggage for personal use lapses in its entirety in the case of violations of the customs legislation which cannot be settled by summary fine in lieu of prosecution pursuant to the Customs Act Section 16-9. Only the exceeding amount is subject to customs duty.

(7) The relief from customs duty, cf. fifth subsection, also lapses for infringements which can be settled by summary fine in lieu of prosecution pursuant to the Customs Act Section 16-9.

Section 5-1-4 *Luggage for personal use of persons in service on means of transport*

Persons who in the course of a journey to Norway are in service on a means of transport engaged in international traffic and persons on Norwegian naval vessels may import the following duty-free once within a period of 24 hours:

(a) 40 cigarettes or 100 grams of other tobacco products,
(b) 100 cigarette papers, and
(c) goods, other than alcohol, to a value of NOK 500.

Section 5-1-5 *Luggage for personal use of employees on board oil platforms etc*

Employees on oil platforms and other mobile platforms for use in petroleum operations may import goods as mentioned in Section 5-1-4 duty-free once within a period of 24 hours.

Section 5-1-6 *Determination of the value of goods*

The value of goods is determined by reference to the retail price in the country of purchase. If the retail price is unknown or there is cause to doubt the declared price, the customs authorities may determine the value based on their knowledge of the price of the goods in the country of purchase or the retail price in Norway.

Removal goods

Section 5-1-10 *Household goods etc*

(1) The relief from customs duty is granted for household goods and other objects that

are imported in connection with removal to Norway. Such relief from customs duty does not apply to motor vehicles, aircraft or professional equipment. Nor does such relief from customs duty apply to food products, beverages or tobacco products.

(2) A condition for relief from customs duty is that the goods are imported by and are for the use of persons who have been abroad for a continuous period of at least one year. The person importing the goods must have owned or possessed and used the objects while abroad. The importation must take place within a reasonable period after moving to Norway, and an application for relief shall be presented at the latest when the removal goods are cleared for free circulation.

Section 5-1-11 *Vessels*

(1) Upon application relief from customs duty is granted for one vessel that is imported in connection with the owner's removal to Norway and is for the owner's personal use. A condition for relief from customs duty is that

(a) the owner has resided abroad, or has stayed in Svalbard or Jan Mayen, for a continuous period of at least five years prior to entry,
(b) the maximum length of the vessel does not exceed 15 metres,
(c) the owner has owned the vessel for at least twelve months prior to entry and has used it abroad or in Svalbard or Jan Mayen in the same period, and
(d) importation takes place no later than one year after the owner's entry.

(2) The period of ownership in sub-section (1)(c) is reckoned from the delivery date to the date of the owner's entry into Norway. If the vessel is imported prior to the owner's entry, the period of ownership is reckoned up to the date of importation. The customs authorities may waive the ownership requirement in special cases.

(3) The relief from customs duty ceases to apply if the owner transfers the vessel and appurtenant equipment within two years after clearance for free circulation.

Prizes and gifts

Section 5-1-20 *Prizes*

(1) The relief from customs duty is granted in connection with the importation of prizes won abroad in open, public competitions. A condition for the relief from customs duty is that the prize is imported by the owner himself no later than six months after the competition was held.

(2) The relief from customs duty covers

(a) medals, cups, statuettes, casks and similar prizes
(b) other prizes of NOK 10 000 or less in value except food products, beverages and tobacco products.

Section 5-1-21 *Gifts for personal use*

(1) The relief from customs duty is granted for sent gifts of NOK 1 000 or less in value. A condition for the relief is that the gift has been given by a person residing abroad and that it will be used by the consignee or the consignee's family.

(2) The relief from customs duty does not apply to alcoholic beverages or tobacco products.

Section 5-1-22 *Gifts to the Royal Family, jubilees etc*

(1) The following gifts may be imported duty-free in connection with official occasions:

(a) gifts from other countries' heads of state in connection with official visits abroad,
(b) gifts from foreign states or municipalities to the Royal Family, the Norwegian state or Norwegian municipalities, in connection with official visits to Norway by foreign heads of state etc,
(c) gifts from foreign firms or organisations to Norwegian firms or business connections in connection with major jubilees,
(d) gifts in connection with special occasions from organisations or foreign business connections to individuals holding a senior position in a Norwegian organisation or business undertaking,
(e) gifts from private individuals or organisations to the Royal Family in connection with special occasions, jubilees and weddings.

(2) A condition for relief from customs duty is that the gift by its nature or quantity is not unusual in relation to the occasion concerned.

(3) The relief from customs duty does not apply to alcoholic beverages or tobacco products.

Section 5-1-23 *Gifts to religious communities*

The relief from customs duty is granted in connection with the importation of equipment to be used by a religious community during the practice of religion if the equipment is received as a gift from abroad. The relief from customs duty does not apply to food products, beverages or tobacco products.

Section 5-1-24 *Wedding gifts*

(1) The relief from customs duty is granted in connection with the importation of wedding gifts if

(a) one of the consignees of the gift has moved or is moving to Norway as a result of having contracted the marriage or partnership,
(b) the gift was given by a person residing abroad,
(c) the gift is imported not later than six months after the marriage or partnership was contracted, and
(d) the value of the gift does not exceed NOK 1 000.

(2) The relief from customs duty does not apply to alcoholic beverages or tobacco products.

Inherited goods

Section 5-1-30 *Inherited goods*

(1) The relief from customs duty is granted in connection with the importation of inherited goods if

(a) the goods are second-hand and are included in the gross estate as the testator's property,
(b) the testator was residing outside the customs territory at the time of death, and
(c) the heir was residing in the customs territory at the time of inheritance.

(2) The relief from customs duty does not apply to
(a) goods that have been used by the testator for commercial purposes,
(b) alcoholic beverages and tobacco products.

(3) Inheritance is also considered to comprise goods which through probate

proceedings are distributed to the heirs partly as inheritance. Goods that are sold from an undivided estate or given as an advance on inheritance are not regarded as inheritance.

(4) In order for a motor vehicle to be imported duty-free, a condition is that the motor vehicle has been registered in the testator's name abroad. However, this does not apply to motor vehicles that are not subject to a registration requirement under the provisions of the country from which the motor vehicle comes.

Section 5-2 Goods for use in means of transport in commercial activity

Provisions brought along and consumed on board a vessel

Section 5-2-1 *Consumption and sale of provisions on board a vessel*

(1) Food products, beverages and tobacco products (provisions) may be brought along duty-free on a vessel for consumption on board by crew and passengers. Norwegian fishing, sealing and whaling vessels may not bring along duty-free products other than those the provisioning of which was permitted under Section 4-23-9.

(2) The following restrictions apply to the consumption of alcoholic beverages and tobacco products on board:

(a) for the person in charge of the vessel:
1. 400 cigarettes or 400 grams of other tobacco products and 200 cigarette papers,
2. 2 litres of spirits of maximum alcoholic strength by volume of 60 per cent or wine.

(b) for each crew member:
1. 200 cigarettes or 250 grams of other tobacco products and 200 cigarette papers,
2. 1 litre of spirits of maximum alcoholic strength by volume of 60 per cent and 1 litre of wine.

(c) for each passenger travelling on the vessel from or to abroad, Svalbard or Jan Mayen:
1. 20 cigarettes or 20 grams of other tobacco products and 20 cigarette papers per day until the passenger disembarks, if the passenger has reached the age of 18,

2. ¼ litre of spirits of maximum alcoholic strength by volume of 60 per cent or ¼ litre of wine per day until the passenger disembarks, if the passenger has reached the age of 20.

The restrictions do not apply to consumption on tourist vessels in cruise services.

(3) Upon application from the person in charge, the customs authorities may permit the consumption of further alcoholic beverages and tobacco products that have been brought along. Such permission is only granted ten days after arrival in the customs territory and for such quantities as mentioned in sub-section (2). A further permit may be granted 20 days after arrival in the customs territory.

(4) The relief from customs duty ceases to apply if the vessel
(a) is reassigned to domestic routes,
(b) is laid up, sent to a vessel-repair facility or is in the customs territory for another reason and less than one-third of the crew is signed on or
(c) remains in the customs territory for more than 30 days.

Relief from customs duty ceases to apply from the time the vessel is reassigned to domestic traffic or remains in the customs territory for an extended period of time. The vessel may be permitted to operate combined domestic and international services without cessation of the relief from customs duty. Relief from customs duty assumes that sales to domestic travellers of provisioned goods that are subject to customs and duties do not exceed 5 per cent of the vessel's total sales of these kinds of goods in the course of an accounting year. In connection with on-board service of food and beverages, the shipping company must have cash register systems that distinguish between sales to domestic travellers and sales to international travellers. Sales to domestic travellers must have customs and duties calculated in full. The customs authorities will establish more detailed guidelines for calculation of duty.

(5) The goods in sub-section (1) may be sold to passengers intending to take them ashore. The sale of alcohol and tobacco products for taking ashore is not permitted when the vessel is lying in port or is in internal waters, with the exception of the Oslo Fjord.

(6) The sale of alcohol and tobacco products to passengers for taking ashore is not permitted on vessels plying routes between ports in Norway and Sweden on the stretch from Risør in the west to Lysekil in the south. The sale of alcoholic beverages and tobacco may none the less take place on vessels in services between Norwegian ports from Risør in the west to Sandefjord in the east and Swedish ports from Strømstad in the north to Lysekil in the south. The conditions in Section 4-23-7,

sub-section (4) apply correspondingly.

Section 5-2-2 *Foreign factory ships*

(1) The customs authorities may authorise foreign factory ships staying temporarily in the customs territory to consume provisions they have brought along for more than 30 days if such a factory ship receives and processes fish for direct exportation. The quantitative restrictions in Section 5-2-1, sub-section (1) apply correspondingly.

(2) The customs authorities shall be informed of the vessel's arrival and of calls by any supply vessels.

Section 5-2-3 *Disposal of provisions not cleared for free circulation where the relief from customs duty has ceased to apply*

Even where the right of duty-free consumption and storage on board has ceased to apply pursuant to Section 5-2-1, sub-section (4), the customs authorities may upon application permit

(a) provisions not cleared for free circulation to be consumed on board an unloaded vessel en route for another domestic location provided the vessel is to take on board cargo at that location and thereafter proceed to a port abroad, in Svalbard or Jan Mayen. Provisions not cleared for free circulation may be stored on board, but alcoholic beverages and tobacco products shall be sealed.
(b) provisions not cleared for free circulation may be stored for 30 days on board a vessel which after arriving in the customs territory proceeds to lay-up, to a vessel-repair facility or is in the customs territory for another reason provided alcoholic beverages and tobacco products are sealed.
(c) provisions etc not cleared for free circulation may be stored under seal for one year on board a vessel that is laid-up provided the customs authorities consider it prudent and expedient. Permission may in all cases be granted if the vessel keeps one-third or more of the crew signed on.

Section 5-2-4 *Storage etc of goods which may not be freely used on board*

Goods which may not be consumed on board must be kept in their own, separate rooms or lockers which can be sealed. Such goods may not be consumed duty-free until the vessel has left the last port in the customs territory.

Section 5-2-5 *Supply vessels, drilling vessels, fishing vessels etc*

The relief from customs duty for alcoholic beverages and tobacco products in Section 5-2-1 does not apply to goods brought into the customs territory on board supply vessels, auxiliary vessels, drilling vessels, drilling platforms and the like for use in oil activities at sea, research vessels and the like. The relief from customs duty for alcoholic beverages does not apply to goods brought into the customs territory on board Norwegian fishing, sealing and whaling vessels.

Section 5-2-6 *Provisions in naval vessels*

Crew members on Norwegian naval vessels may after arrival from abroad consume duty-free on board 200 cigarettes or 250 grams of other tobacco products and 200 cigarette papers. Crew members may in addition retain one litre of spirits or wine for their own use. This does not apply to personnel drafted to first-time compulsory military service. Taking the goods ashore is not permitted.

Provisions etc that are brought along and consumed in other means of transport

Section 5-2-10 *Provisions in aircraft*

Section 5-2-1 to Section 5-2-4 concerning duty-free importation of provisions for vessels applies correspondingly to aircraft.

Section 5-2-11 *Provisions in trains*

Provisions for consumption on board trains may be imported duty-free provided taxes are paid in the country of purchase. The relief does not apply to beverages of alcoholic strength by volume in excess of 22 per cent.

Section 5-2-12 *Fuel in motor vehicles*

Fuel in motor vehicles may be imported duty-free. The relief from customs duty is limited to 600 litres per motor vehicle. A condition is that the fuel is in the motor vehicle's normal fuel tanks. 10 litres of fuel per vehicle may in addition be brought along in an approved spare can.

Parts, fixtures and implements in vessels and aircraft that are salvaged to the customs territory

Section 5-2-20 *Parts etc in vessels and aircraft that are salvaged to the customs territory*

(1) Parts, fixtures and implements may be imported duty-free if the goods

(a) have been salvaged to Norway and have belonged to the wrecked vessel,
(b) have been recovered from a vessel that has stranded on the Norwegian coast, or
(c) have belonged to a Norwegian vessel that has stranded or been legally declared unseaworthy outside the customs territory and is imported by the vessel's owner or insurer.

(2) Sub-section (1) applies correspondingly to aircraft.

Section 5-3 Goods for the representative missions of foreign powers and international organisations

Section 5-3-1 *Sale of goods imported duty-free to the representative missions of foreign powers etc*

Customs duty shall be paid if goods imported duty-free pursuant to Section 5-3 are resold in Norway.

Section 5-3-2 *Goods to embassies, consulates etc*

(1) Embassies and consulates may import goods duty-free for use in their official duties.

(2) Diplomatic and consular representatives who are accredited and notified to the Ministry of Foreign Affairs may import goods for their personal use duty-free.

(3) Administrative and technical personnel at an embassy or consulate may upon firsttime establishment in Norway import, duty-free, motor vehicles, household goods, and professional equipment, in addition to removal goods pursuant to Section 5-1-10 and Section 5-1-11. Servants are not covered by such relief from customs duty.

(4) Members of the representative's or staff member's family have the right to the

same relief as in sub-sections (2) and (3) provided they

(a) are not Norwegian nationals or resident in Norway, and
(b) belong to the same household as the representative or the staff member.
If a representative or a staff member dies, the family retain the right to relief pursuant to sub-sections (2) and (3) for a reasonable period before leaving the country.

Section 5-3-3 *Luggage for personal use of persons holding a laissez-passer*

The restrictions in Section 5-1-1 to Section 5-1-3 and Section 6-1-1 do not apply to luggage for personal use imported by persons holding a United Nations laissez-passer or letter of recommendation from a Norwegian diplomatic station (Norwegian laissezpasser).

Section 5-3-4 *Goods for members of the delegation of the European Community*

Members of the delegation of the European Commission, and their families, may import goods duty-free on conditions as mentioned in Section 5-3-2, sub-section (2).

Section 5-3-5 *Goods for foreign NATO forces, NATO Headquarters etc*

(1) Foreign NATO forces and forces from other countries participating in Partnership for Peace may in connection with transit, exercises or other activity approved by Norwegian military authorities import duty-free such forces' motor vehicles, equipment and a reasonable quantity of provisions, materiel and other goods so long as these items are to be used exclusively by the said forces. The same relief from customs duty is granted in respect of such forces' purchases in Norway of goods notcleared for free circulation.

(2) NATO Headquarters may import goods intended for use by the organisation, including motor vehicles, duty-free. The Headquarters may also import goods for sale at serving establishments, sales outlets and grocery stores associated with the Headquarters, duty-free. The goods in sales outlets and grocery stores may only be sold to

(a) foreign personnel at the Headquarters and members of such personnel's families (eligible personnel)
(b) members of the forces mentioned in sub-section (1)

(3) NATO Headquarters may import goods duty-free on behalf of eligible personnel.

Eligible personnel may themselves import goods duty-free, provided the value of the consignment is below NOK 1 500.

(4) Eligible personnel may themselves import gifts for their personal use duty-free if such goods are sent via the postal service.

(5) Members of a force as mentioned in sub-section (1) and eligible personnel may import motor vehicles duty-free for their personal use in connection with removal to Norway. Eligible personnel may in addition import one mobile home or trailer and one pleasure boat duty-free while such personnel are in Norway.

Section 5-3-6 *Goods to the UN, the UN's specialised agencies etc*

(1) The UN may import goods duty-free for use in the organisation's activities.

(2) The UN's specialised agencies may import duty-free all types of documents and information material for use in the agency's activities.

(3) The person who at any time is effectively in charge of one of the UN's specialised agencies in Norway has the same right for himself and for his family to relief from customs duty as diplomatic and consular representatives; cf. Section 5-3-2, sub-section (2).

(4) Staff of the UN and its specialised agencies have the same right for themselves and their families to relief from customs duty as administrative and technical personnel at embassies or consulates; cf. Section 5-3-2 sub-section (3).

Section 5-3-7 *Goods to other international organisations*

(1) Persons attached to the Organisation for Security and Cooperation in Europe may import goods duty-free on conditions set out in regulations of 7 January 2000 no. 14 on immunity and privileges etc for persons, property and assets attached to the Organisation for Security and Cooperation in Europe (OSCE), and for persons carrying out inspections and evaluation under the Vienna Document of 1994.

(2) The Western European Armaments Organisation, the organisation's staff and national representatives may import goods duty-free on conditions set out in regulations of 14 February 1997 no. 131 on immunity and privileges for the Western European Armaments Organisation (WEAO), the organisation's staff and national representatives.

(3) The European Space Agency may import goods duty-free needed for the organisation's official activities. Representatives of the European Space Agency have the same right for themselves and their families to relief from customs duty as administrative and technical personnel at embassies or consulates, cf. Section 5-3-2, sub-section (3). Goods and software for use in connection with the cooperation concerning the International Space Station (ISS) may be imported duty-free.

(4) The Nordic Investment Bank may import, duty-free, goods needed for the bank's activities.

(5) The inspection group set up in accordance with the Convention of 3 September 1992 No. 2 on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction (Chemical Weapons Convention) may import, duty-free, samples and approved equipment which the group takes along to Norway.

(6) The European Organisation for the Exploitation of Meteorological Satellites (EUMETSAT) may import, duty-free, goods needed for its official activities.

(7) The European Research Infrastructure Consortium (ERIC), established in accordance with the Act of 11 December 2015 No. 99 about The European Research Infrastructure Consortium, and its members, can import goods duty free on conditions determined by the consortium statute or in a separate agreement.

Section 5-4 Goods from special areas, goods that are re-imported etc

Section 5-4-1 *Goods from Svalbard or Jan Mayen and appurtenant waters*

Goods that are produced in Svalbard or Jan Mayen and appurtenant waters may be imported duty-free provided the materials have their origin there.

Section 5-4-2 *Re-importation from Svalbard or Jan Mayen*

(1) Norwegian goods or goods previously cleared for free circulation that are reimported from Svalbard or Jan Mayen after processing or repair may be imported duty-free provided

(a) the goods are re-imported by the same person who exported the goods, and

(b) re-importation take place within one year after the exportation.

The customs authorities may in special cases extend the time limit.
(2) Natural products from Svalbard or Jan Mayen may be used in the repair and processing process without relief from customs duty ceasing to apply.

Section 5-4-3 *Goods from whaling, sealing or fishing outside the customs territory etc*

Foreign-registered vessels may not import goods from whaling, sealing or fishing duty-free if the goods are processed before arrival in Norway.

Section 5-4-4 *Goods imported by the border zone inhabitants*

(1) Farm holders and forest holders who live in a Norwegian border municipality and who are also engaged in farming or forestry in a Swedish or Finnish border municipality may import the following goods duty-free:

(a) Crops, natural fertiliser and timber as well as farm products for own needs.
(b) Machines and implements that are transferred to the property in the Swedish or Finnish border municipality and are later returned to the property in Norway. The relief also applies to machines and implements that are transferred from the property in the Swedish or Finnish border municipality and are to be subsequently returned to that property.
(c) Livestock that is transferred to the property in the Swedish or Finnish border municipality and is later returned to the property in Norway. The relief also applies to livestock that is transferred from the property in the Swedish or Finnish border municipality and is to be subsequently returned to that property.

(2) Sub-section (1) applies correspondingly to farm holders and forest holders who live in a Swedish or Finnish border municipality and who are also engaged in farming or forestry in a Norwegian border municipality.

(3) Norwegian border zone inhabitants may re-import, duty-free, goods for household needs from Sweden or Finland after processing or repair. Swedish or Finnish border zone inhabitants may import, duty-free, goods for household needs that after processing or repair are to be re-exported to Sweden or Finland.

(4) Municipalities considered to be border municipalities are listed in appendix 4.

Section 5-4-5 *Foals of a mare that was in foal at the time of exportation from the customs territory*

Foals of a mare that was in foal at the time of exportation from the customs territory may be imported duty-free. A condition for the relief from customs duty is that the mare is owned by a person who is residing or domiciled in the customs territory.

Section 5-5 Damaged goods

Section 5-5-1 *Destruction of damaged goods*

The customs authorities may grant advance permission for damaged goods to be destroyed without the customs authorities being present.

Section 5-6 Samples etc

Section 5-6-1 *Samples, models and patterns of negligible value*

(1) The relief from customs duty on samples, models and patterns of negligible value only applies to samples imported with a view to subsequent importation of identical goods.

(2) Samples, models and patterns of negligible value also include goods rendered unusable as sales items by marking, dismemberment, perforation or other treatment.

(3) In the decision of whether the goods are of negligible value, it is the value of the individual item that is crucial, regardless of the number of different goods in each consignment. The value of consignments of identical goods shall be assessed collectively.

(4) In the case of consignments from one consignor to two or more consignees, valuation shall be carried out in respect of each consignee.

Section 5-6-2 *Advertising material and advertising films*

(1) The relief from customs duty on advertising material covers catalogues, price lists, trade advertisements and the like concerning goods and transport or insurance

services. The relief from customs duty applies to consignments that consist of a single document, that consist of the various documents or that consist of identical documents the overall weight of which does not exceed one kilogram.

(2) The relief from customs duty on advertising films covers films that deal with particular goods and that are suited for presentation to future customers. The relief from customs duty does not cover films that are suited for general public presentation.

Section 5-6-3 *Information material from other countries' tourist authorities*

The relief from customs duty on information material from other countries' tourist authorities covers general tourist advertising from the country concerned, including posters, brochures, schedules, maps and the like, to be distributed free of charge in Norway. The relief from customs duty does not cover advertising material for enterprises.

Section 5-6-4 *Packaging and cargo pallets*

(1) The relief from customs duty on packaging covers all items that are used as packing, including

(a) containers used as outer or inner packing of goods,
(b) lining material etc in which goods have been or will be rolled or folded or to which they are attached.

(2) The relief from customs duty covers both packaging used in connection with importation of goods and packaging that is to be used in connection with exportation of goods. Packaging imported for domestic use is not covered.

(3) The relief from customs duty does not apply where it is stipulated in the Customs Tariff that the packaging shall be included in the weight or value of the goods for the purpose of customs treatment.

(4) The relief from customs duty on cargo pallets covers both cargo pallets used in connection with importation of goods and cargo pallets that are to be used in connection with exportation of goods. Cargo pallets imported for domestic use are not covered.

Section 5-7 Goods for technical and scientific use etc

Section 5-7-1 *Replaceable moulds and machine tools*

(1) The relief from customs duty on replaceable moulds and machine tools applies to one set of each type or size of replaceable mould or replaceable machine tool. The relief from customs duty covers machines, machinery, equipment, apparatus or tools encompassed by the Customs Tariff chapter 84 and 85.

(2) A condition is that the goods are ordered and cleared for free circulation together with, and are clearly intended for, machines that are imported duty-free.

Section 5-7-2 *Agricultural goods for technical use*

(1) The relief from customs duty on agricultural goods for technical use covers agricultural goods coming under the Customs Tariff chapters 1 to 23 and the Customs Tariff positions 35.01, 35.02 and 35.05, with the exception of fish and fish products coming under the Customs Tariff chapter 3 or 16.

(2) By 'technical use' is meant production of goods coming under the Customs Tariff chapters 25 to 79 (industrial goods), except production of goods under the Customs Tariff positions 35.01, 35.02 and 35.05.

(3) A condition for relief from customs duty is that the enterprise has applied for and been granted relief from customs duty before importation takes place. Applications for relief from customs duty shall be sent to the customs authorities where the enterprise is domiciled. It must be stated in the application what goods are to be imported (description of the goods and commodity code) and the purpose for which the goods are to be used. Relief from customs duty may be granted until further notice, but not for more than five years. Permission may be withdrawn if the Storting changes the preconditions for relief from customs duty or the enterprise uses the agricultural goods for purposes other than those referred to in sub-section (2).

Section 5-7-3 *Goods for educational and scientific use*

The relief from customs duty on goods for scientific use also covers technical material, including paint, materials and finished products which laboratories and research institutes attached to the university and university college system receive for

testing. Such goods shall be destroyed or re-exported after testing. The requirement as to re-exportation or destruction does not apply to other goods for educational or scientific use at universities, university colleges or the Meteorological Institute and its stations.

Section 5-7-4 *Goods of educational, scientific or cultural nature*

(1) The following goods covered by the Agreement on the Importation of Educational, Scientific and Cultural Materials (UNESCO Agreement) of 22 November 1950 No. 1 may be imported duty-free without prior approval:

(a) books, publications and documents as mentioned in Annex A(i) to (xi) of the Agreement,
(b) works of art and museum pieces as mentioned in Annex B(i), (ii), (iii), (v) and (vi) of the Agreement,
(c) visual and auditory materials etc produced by the United Nations as mentioned in Annex C(iv) of the Agreement,

(2) The following goods covered by the Agreement on the Importation of Educational, Scientific and Cultural Materials (UNESCO Agreement) of 22 November 1950 No. 1 may be imported duty-free by approved institutions:
(a) publications as mentioned in Annex A(xii) of the Agreement,
(b) works of art and museum pieces as mentioned in Annex B(iv) of the Agreement,
(c) visual and auditory materials of an educational, scientific or cultural character as mentioned in Annex C(i), (ii), (iii) and (v) of the Agreement,
(d) scientific instruments and apparatus as mentioned in Annex D of the Agreement,
(e) articles for the blind as mentioned in Annex E of the Agreement.

(3) The customs authorities approve institutions pursuant to sub-section (2).

Section 5-8 Goods for the aviation industry

Section 5-8-1 *Duty-free importation of aircraft, parts etc*

The relief from customs duty for goods to the aviation industry applies to

(a) aircraft,
(b) parts, components, instruments and the like for aircraft,

(c) engines for aircraft and parts for such engines,
(d) typical ground equipment,
(e) educational materials, including aircraft simulators and parts for such simulators,
(f) consumer goods for use in aircraft that in all essentials are operating in international services.

Section 5-8-2 *Goods for the F-16 programme*

(1) Goods to be used in the implementation of the F-16 programme may be imported duty-free. The relief from customs duty applies to enterprises which

(a) have a contract with a US or other foreign firm relating to deliveries under the F-16 programme,
(b) have a contract with any firm as mentioned under (a).

(2) The relief from customs duty covers

(a) goods for use as components and parts in any product to be incorporated in the F-16 aircraft,
(b) machines, tools (except standard hand tools) and other production equipment which exclusively or predominantly will be used in connection with industrial production under the F-16 programme.

(3) Consumer goods are not covered by the relief from customs duty. Consumer goods are deemed to include standard hand tools, components, parts, accessories and the like in connection with routine maintenance.

Section 5-9 Goods of lesser value

Section 5-9-1 *Goods of lesser value*

The relief from customs duty applies to goods of a value below NOK 350 that are sent to a consignee in the customs territory. Transport and insurance costs shall be included in the determination of the goods' value. The relief does not apply to alcoholic beverages or tobacco products.

Chapter 6 Relief from customs duty for goods that are to be reexported

The Ministry of Finance has laid down provisions to supplement the Customs Act Section 6-1, sub-section (2)(a) and (b). See regulations of 20 June 1991 no. 381 on duty-free import and temporary use of foreign-registered motor vehicles in Norway.

Section 6-1 Relief from customs duty in connection with temporary importation, without provision of security

Luggage for personal use

Section 6-1-1 *Luggage for personal use*

(1) Persons residing outside the Norwegian customs territory who intend to stay temporarily in the Norwegian customs territory for up to one year may upon entry import luggage for personal use duty-free. The relief covers such quantity of goods as they may reasonably need during their stay.

(2) A condition is that the luggage for personal use is re-exported upon departure.

Professional equipment of lesser value

Section 6-1-10 *Professional equipment and hand tools*

(1) The relief from customs duty covers equipment needed for a person's position, activity or occupation, provided the practitioner of the occupation is staying temporarily in Norway in order to carry out a specified task. The relief from customs duty also covers spare parts and the like that are imported in order to repair the professional equipment.

(2) The relief from customs duty on hand tools covers mechanical, electric or electronic tools which can easily be brought along and are operated by hand.

Production and broadcasting equipment for radio and television

Section 6-1-20 *Production and broadcasting equipment for radio and television*

(1) The relief from customs duty on production and broadcasting equipment covers

equipment that is needed by foreign radio and television companies during temporary stays in Norway in connection with reporting assignments or in order to transmit or record particular programmes. Such relief also applies to specially equipped cars.

(2) The customs authorities may extend the re-exportation time limit by up to one year if the equipment cannot be re-exported within one year of importation and an extension is applied for within the expiry of the original time limit.

Vessels and aircraft for personal use

Section 6-1-30 *Vessels and aircraft for personal use*

(1) Vessels and aircraft may be imported duty-free for personal use provided the person who imports the means of transport is

(a) permanently resident outside Norway, see Section 6-1-31, or
(b) temporarily resident in Norway; see Section 6-1-32.

(2) A condition for relief from customs duty is that while in Norway the means of transport is not used by persons who are permanently resident in Norway.

Section 6-1-31 *Permanent residence outside Norway*

(1) A person is regarded as permanently resident outside Norway if that person's family, occupational or personal ties are outside Norway.

(2) A person is regarded as having family ties with the country where he resides with his spouse, registered partner or children below 18 years of age whom he visits regularly, normally at least once a month.

(3) A person is regarded as having occupational ties with the country where he is permanently employed or is attending a course of instruction at a university/school or from which he receives a pension which can be equated with income from permanent employment outside Norway. Such person may not be registered as resident in Norway or have family ties with Norway.

(4) A person is regarded as having personal ties with the country where he regularly rests (sleeps) in a dwelling which he either owns himself or rents on an annual lease. 'Regularly rests' means that the person either travels back and forth daily between

Norway and the other country, or has stayed or intends to stay in the other country for at least 185 days in the course of a twelve-month period. Such person may not

(a) be registered as resident in Norway or as temporarily absent, except in the case of Norwegian government officials (including military personnel) posted abroad and prevented from giving the authorities notice of moving from Norway.
(b) have family ties with Norway.

Section 6-1-32 *Temporary residence in Norway*

(1) A person is regarded as temporarily resident in Norway if

(a) the stay will not exceed one year from the date of entry, or
(b) the customs authorities have extended the re-exportation time limit pursuant to Section 6-1-33.

(2) A person who imports a means of transport is not regarded as temporarily resident in Norway if such person has stayed in Norway for more than 365 days in the course of the last two years prior to the date of entry or has been registered in the Norwegian population register during the same period.

Section 6-1-33 *Extension of the time limit for re-exportation*

The customs authorities may extend the time limit for re-exportation by one year for vessels and aircraft provided an extension is applied for within the expiry of the original time limit.

Section 6-1-34 *Leaving a vessel or aircraft behind in Norway*

(1) A vessel or aircraft imported temporarily shall be exported when the party entitled to duty-free importation leaves the customs territory. However, the means of transport may be left behind in the customs territory for up to six weeks during a period of twelve months.

(2) The customs authorities may upon application allow temporarily imported vessels to be left behind in connection with private storage in the customs territory. A permit must be granted before the party that is entitled to duty-free importation leaves the customs territory. The vessel may not be left behind for more than one year after importation unless a postponement of the deadline for re-export has been granted pursuant to Section 6-1-33.

(3) Vessels and aircrafts that are left behind in the customs territory pursuant to sub-sections (1) and (2) may not be utilised by other parties during this period.

Section 6-2 Relief from customs duty in connection with temporary importation upon provision of security

Section 6-2-1 *Provision of security*

(1) If a deposit is not paid, security in connection with temporary importation shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

(2) The customs authorities may waive the requirement for provision of security if the declared consignee has customs duty credit and the consignee's creditworthiness pursuant to the Tax Payment Regulations Section 14-20-3, sub-section (2) and the size of any customs duty claim so warrant.

(3) In the case of temporary importation pursuant to the Customs Act Section 6-2, sub-sections (1)(a) to (e), (i) and (j), an ATA/CPD carnet covering the goods is regarded as satisfactory provision of security.

(4) In the case of temporary importation of a horse pursuant to the Customs Act Section 6-2, sub-sections (1)(d) and (h), a guarantee from the Norwegian Trotting Association, the Norwegian Jockey Club, the Norwegian Equestrian Federation or the Norwegian Icelandic Horse Association is considered to be satisfactory provision of security.

Section 6-2-2 *Extension of re-exportation time limit*

The customs authorities may extend the time limit for re-exportation by one year for temporarily imported goods provided an extension is applied for within the expiry of the original time limit.

Section 6-2-3 *Professional equipment and hand tools*

(1) The relief from customs duty on professional equipment covers equipment needed for a person's position, activity or occupation provided the person is staying

temporarily in Norway in order to carry out a specified task. The relief from customs duty also covers spare parts and the like that are imported in order to repair the professional equipment.

(2) Equipment for film recording is covered by the relief from customs duty on professional equipment provided the equipment is necessary in order to make one or more specified films.

(3) The relief from customs duty on hand tools covers mechanical, electric or electronic tools which can easily be brought along and are operated by hand.

Section 6-2-4 *Welfare material etc*

(1) The relief from customs duty on welfare material used on board ships or at welfare stations for foreign seafarers covers reading matter, audiovisual materials, sport equipment, hobby materials and equipment for religious practice. Such relief from customs duty covers welfare stations run by governmental, religious or other organisations. A condition for the relief from customs duty is that the station is not run with a view to profit.

(2) The crew may temporarily take welfare material ashore, but must bring it back to the vessel before departure.

Section 6-3 Industrial goods imported for repair or processing and thereafter re-exported

Section 6-3-1 *Provision of security*

1) If a deposit is not paid, security in connection with relief from customs duty on industrial goods shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies insofar as appropriate.

2) The customs authorities may waive the requirement for provision of security if the declared consignee has customs duty credit and the consignee's creditworthiness pursuant to the Tax Payment Regulations Section 14-20-3, sub-section (2) and the size of any customs duty claim so warrant.

3) In the case of temporary importation of a horse for training or veterinary treatment, a guarantee from the Norwegian Trotting Association, the Norwegian

Jockey Club, the Norwegian Equestrian Federation or the Norwegian Icelandic Horse Association is considered to be satisfactory provision of security.

Section 6-3-2 *Re-exportation of goods of the same type*

In connection with the importation of goods for repair the requirement for reexportation of the repaired goods may be waived if

(a) the same quantity of the same type of goods as the imported goods is exported within one year of the date of importation.
(b) the same quantity of the same type of goods as the imported goods was exported prior to the importation.

Section 6-3-3 *Extension of re-exportation time limit*

The customs authorities may extend the re-exportation time limit by up to one year if temporarily imported goods cannot be re-exported within one year of the importation. A condition for extension of the time limit is that an extension is applied for within the expiry of the original time limit.

Section 6-4 Agricultural goods imported for processing and thereafter re-exported

Section 6-4-1 *Agricultural goods*

By 'agricultural goods' in the Customs Act section 6-4 is meant goods coming under the Customs Tariff chapters 1 to 23 and the Customs Tariff positions 35.01, 35.02 and 35.05, with the exception of

(a) fish and fish products coming under the Customs Tariff chapter 3 or 16,
(b) goods used in the production of goods under the Customs Tariff chapter 24 to 97, except the production of goods coming under the Customs Tariff positions 35.01, 35.02 and 35.05,
(c) live animals,
(d) breeding material,
(e) animal feed and products for animal feed,
(f) living trees and other plants, bulbs, roots and the like, cut flowers and leaves for decoration coming under the Customs Tariff position 12.09,
(g) seeds, fruits and spores of the kind used as seed coming under the Customs Tariff position 12.09,

(h) seed corn,
(i) seed potatoes coming under the Customs Tariff position 07.01.

Section 6-4-2 *Permission for domestic processing*

(1) Domestic processing of agricultural goods may only be carried out by enterprises authorised to do so. Permission is granted for a period and for certain goods.

(2) Two or more enterprises which jointly intend to process goods may apply for joint permission. An enterprise which does not itself process goods may none the less be covered by joint permission.

(3) If a deposit is not paid, security shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

Section 6-4-3 *Application for permission*

(1) Applications for permission shall contain

(a) the enterprise's name, address and organisation number,
(b) the place of production and storage,
(c) a description of what goods are to be imported and what goods are to be exported in a processed state, with positions in the Customs Tariff specified,
(d) an estimate of production and expected importation requirements per year,
(e) the production recipe, and a description of the production process,
(f) documentation of expected wastage, of residual products and volume thereof.

(2) The customs authorities may require the presentation of further information if it is considered necessary.

(3) Where renewal of permission is applied for, the applicant shall disclose any changes in information previously given.

(4) Where joint permission is applied for, the provisions of this section apply to each individual enterprise.

Section 6-4-4 *Consent for permission*

Permission requires consent from the Norwegian Agricultural Authority. The

Norwegian Agricultural Authority may lay down further conditions for an enterprise to obtain permission, including quantitative restrictions.

Section 6-4-5 *Goods of the same type and the same quality*

(1) Consent may be given to an enterprise to use goods of the same type and the same quality as the goods that are to be imported for processing. If consent is given, the processed goods may be exported before importation has taken place.

(2) By 'use of goods of the same type' is meant use of goods that have been cleared for free circulation or produced within the customs territory and that belong under the same commodity code in the Customs Tariff as the goods that are to be imported for processing. The Norwegian Agricultural Authority's assessment underlies the assessment of what are goods of the same quality.

Section 6-4-6 *Customs duty on residual products*

Upon importation customs duty shall be paid on residual products that appear during the processing of goods not cleared for free circulation if such residual products are to be marketed or consumed in the customs territory. The rate of customs duty for the imported goods shall be determined such that the rate of duty is proportional to the residual product's share of the imported goods.

Section 6-4-7 *Storage of goods not cleared for free circulation*

(1) Goods not cleared for free circulation shall be stored separately from goods that have been cleared for free circulation or produced within the customs territory. However, this does not apply if the goods not cleared for free circulation are marked in such a way that they can be physically identified.

(2) If consent is given in the permission to use goods of the same type and of the same quality as the goods which are to be imported for processing, the goods may be stored together.

Section 6-4-8 *Production and stock account*

(1) Enterprises having permission to engage in domestic processing shall keep a production and stock account which shall contain data on

(a) the nature and weight of the goods, and other data needed to identify the goods,

(b) reference including date, serial number etc of any customs documents connected to the individual importation and exportation,
(c) what goods are in the warehouse at any time and what goods are undergoing processing,
(d) redundant goods or wastage.

(2) Where goods are transferred between enterprises that have joint permission, the enterprises shall document satisfactorily when and how such transfer has taken place.

(3) All entries in the production and stock account shall be documented by vouchers. The production and stock account with appurtenant vouchers shall be retained as prescribed in Section 4-12-1.

Section 6-4-9 *Reporting to the Norwegian Agricultural Authority*

(1) Enterprises having permission to engage in domestic processing shall at the end of each quarter prepare a report to the Norwegian Agricultural Authority. The Norwegian Agricultural Authority may in special cases require more frequent reporting. The Norwegian Agricultural Authority sets in each case conditions concerning the report's content and design.

(2) A copy of the reports shall be retained as prescribed in Section 4-12-1.

Section 6-4-10 *Time limit for re-exportation etc*

(1) The processed goods must be re-exported not later than six months after the importation of the goods that were imported for processing.

(2) In cases where consent has been given to use goods of the same type and the same quality as the goods that are to be imported for processing pursuant to Section 6-4-5, the goods must be imported not later than by the end of the calendar year following the year in which the processed goods were exported.

(3) The customs authorities may in special cases extend the time limits for reexportation.

Section 6-4-11 *Disclosure requirement and destruction*

(1) Enterprises having permission to engage in domestic processing of agricultural

goods shall immediately inform the customs authorities of

(a) factors which may be of significance for the permission, including changes in information previously given,
(b) redundancy or wastage beyond what is stated in the production recipe.

(2) Destruction of goods not cleared for free circulation may only take place if the enterprise has permission from the customs authorities.

Section 6-4-12 *Control and sanctions*

(1) The customs authorities and the Norwegian Agricultural Authority shall be able to takes samples of the goods at any time.

(2) Section 3-1-19 on withdrawal and change applies correspondingly to permission to engage in domestic processing of agricultural goods.

Section 6-5 Goods that are destroyed instead of being re-exported

Section 6-5-1 *Destruction*

The customs authorities may waive the Customs Act's requirement concerning reexportation if the goods are destroyed under the control of or by agreement with the customs authorities. The business operator must bear the costs of such destruction.

Chapter 7 Basis for calculating custom duty

I Common provisions regarding the basis of calculation

Section 7-1 Customs duty based on weight, volume and unit (specific customs duty)

Section 7-1-1 *Weight of foodstuffs preserved in a liquid*

In the case of declaration of foodstuffs preserved in a liquid, including brine, oil and sulphur water, the weight of the liquid shall be included in the dutiable net weight of the goods.

Section 7-4 Basis of calculation for goods that are re-imported after processing or repair (foreign processing)

Provisions have been laid down by the Ministry of Agriculture to supplement the Customs Act Section 7-4. See Regulations of 1 June 2007 no. 580 concerning customs duty reductions for agricultural products that are re-imported after processing abroad.

Section 7-4-1 *Relief from customs duty for certain textile products upon application*

(1) Enterprises that are registered in the Register of Business Enterprises may import, duty-free, textile goods that have been processed abroad, provided the enterprise produces identical goods in its own business in Norway. The relief covers goods belonging under the following categories of positions in the Customs Tariff:

(a) 61.01 to 61.06, 61.10, 61.12, 61.13, 62.01 to 62.06, 62.10, 62.11,
(b) 61.05 to 61.09, 61.12, 62.05 to 62.08, 62.10 to 62.12, or
(c) 61.11, 61.13 to 61.17, 62.09, 62.13 to 62.17.

(2) The enterprise must produce goods within the same category as the goods which the enterprise wishes to import duty-free.

(3) The enterprise must apply to the Directorate of Customs beforehand for permission for duty-free importation. The application must inter alia contain an auditor-confirmed statement of the enterprise's total production in the preceding calendar year in Norway of the category of goods that it wishes to import duty-free. The

relief from customs duty is granted for a specific quantity of goods per calendar year.

(4) Breaches of the conditions for permission or of other parts of the customs legislation may cause the permission to be withdrawn with immediate effect.

Section 7-4-2 *Production processes in Norway*

A condition for relief from customs duty is that the enterprise has a business in Norway which for own account carries out the main production processes on goods that are produced in Norway. Main production processes are deemed to include cutting, sewing, assembly or knitting. Some of these production processes may however be carried out by another producer in Norway through a cooperation project, a sub-supplier agreement or some form of long-term cooperation contract.

Section 7-4-3 *Processing abroad*

(1) The goods that are processed abroad must be based exclusively on Norwegian produced raw materials or raw materials cleared for free circulation that are temporarily exported from Norway. It must be possible to identify such raw materials in the imported goods.

(2) The processing that is carried out abroad may not be more extensive than processing on the basis of woven or knitted material or from felt. Production from yarn to finished knitwear is however permitted.

Section 7-4-4 *Reporting obligation*

At the end of each calendar year the enterprise shall submit a report to the Directorate of Customs on all duty-free importations carried out under the permission.

II Special provisions regarding the customs value of the goods

Section 7-10 Transaction value of the goods

Section 7-10-1 *Transaction value in case of a relationship of dependence*

(1) The transaction value may be accepted as a basis for calculating the customs value

even if the buyer and seller are dependent on another provided such dependence has not affected the price.

(2) The transaction value shall be accepted as a basis for calculating the customs value if the importer can document that such value is approximately identical to one of the following values existing at the same or about the same time:

(a) the transaction value in the case of sales to independent buyers of identical or similar goods for exportation to Norway,
(b) the customs value of identical or similar goods determined pursuant to the Customs Act Section 7-14,
(c) the customs value of identical or similar goods determined pursuant to the Customs Act Section 7-15.

(3) If the importer chooses to use comparisons under sub-section (2), account shall be taken of differences on account of commercial levels, quantities, costs and values under the Customs Act Section 7-17. Account shall also be taken of costs for which the seller is liable in a sale where the seller and buyer are independent of one another and for which the seller is not liable in a sale where the seller and buyer are dependent on one another.

Section 7-11 Transaction value of identical goods

Section 7-11-1 *Transaction value of identical goods*

(1) If it is not possible to find a sale of identical goods sold at the same commercial level and in substantially the same quantity, the transaction value of identical goods sold at another commercial level or in other quantities shall be used. In such case an adjustment must be made with respect to differences connected with commercial levels or quantities. Adjustments may only be made on the basis of information that renders probable the reasonableness and accuracy of the adjustment.

(2) The transaction value shall be adjusted if the costs and expenses pursuant to the Customs Act Section 7-17 are included in the transaction value and substantial differences arise between the imported goods and the identical goods referred to on account of differences in transport distance and transport method.

(3) If more than one transaction value is found for identical goods, the lowest of these

transaction values shall be used to determine the customs value of the imported goods.

Section 7-12 Transaction value of similar goods

Section 7-12-1 *The right to waive the requirements as to the same commercial level and the same Quantity*

(1) If it is not possible to find a sale of similar goods sold at the same commercial level and in substantially the same quantity, the transaction value of similar goods sold at another commercial level or in other quantities shall be used. The provisions concerning adjustment in Section 7-11-1 apply correspondingly.

(2) If more than one transaction value is found for similar goods, the lowest of these transaction values shall be used to determine the customs value of the imported goods.

Section 7-14 Customs value determined on the basis of the selling price in Norway

Section 7-14-1 *Profit and general costs*

If the customs value is determined on the basis of the selling price, the price shall be reduced by profit and general costs, which shall be considered collectively. The reduction amount shall be determined on the basis of information provided by the importer. If the importer's returns diverge from the level usually obtained by the sale in Norway of imported goods of the same category or kind, the price that is usually obtained by sale in Norway shall be employed.

Section 7-14-2 *Imported, identical or similar goods that are sold subsequently*

(1) If neither the imported goods nor identical or similar goods are sold at approximately the same time as the importation of the goods to be valued, the customs value may be determined on the basis of the price that the imported goods or identical or similar imported goods are sold at in Norway within 90 days after the importation.

(2) If the sold goods have been processed in the period between the importation and

the sale, an adjustment shall be made in respect of the value that is added to the goods by the processing.

Section 7-15 Computed customs value

Section 7-15-1 *Computed customs value*

(1) The cost or value of materials, production or other processing shall be determined on the basis of information given by or on behalf of the producer. The information shall be based on the producer's business accounts which must be in compliance with the generally accepted accounting principles in the country of production.

(2) The cost or value shall include the cost of packaging to the extent such packaging is regarded for customs purposes as part of the goods, and the cost of packing. It shall also include the value of any factor specified in the Customs Act Section 7-17, sub-section (1)(b) that the buyer has delivered directly or indirectly for use in connection with the production of the imported goods. The value of the factors specified in the Customs Act Section 7-17, sub-section (1)(b) no. 4 and undertaken in Norway shall only be included to the extent such factors are charged to the producer.

(3) Profit and general costs shall be determined on the basis of information given by or on behalf of the producer. A condition is that the amount is in conformity with the amount that goods of the same category or type that are produced by producers in the country of export for exportation to Norway are usually sold for.

(4) When customs value is computed, goods of the same category or kind must be from the same country as the goods whose value is to be determined.

Section 7-17 Items included in the customs value determined pursuant to section 7-10

Section 7-17-1 *Purchase commissions*

Purchase commission shall not be included in the customs value determined pursuant to the Customs Act Section 7-10. By ‘purchase commission’ is meant any compensation paid by the importer to his agent for services performed by the agent as representative for the importer in connection with purchases of the goods to be valued.

Section 7-17-2 *Design, construction and development work etc*

(1) In the case of design/construction work, development, artwork, design work, plans and sketches which the buyer has delivered, the purchase or hiring cost shall be added to the price. No addition shall be made for design/construction and development work etc that is freely available, with the exception of the costs of copying.

(2) In those cases where a number of countries have for a certain period contributed to production of design/construction and development work etc, the adjustment shall be limited to the value actually added to the goods outside Norway.

Section 7-17-3 *Compensation for intellectual property rights*

(1) Compensation for intellectual property rights is considered to include payment for use of rights in connection with

(a) the production of the imported goods,
(b) sale for exportation of the imported goods,
(c) use and resale of the imported goods.

(2) Compensation for intellectual property rights shall only be added to the price of the goods provided

(a) the compensation is related to goods that are resold in the same condition or that have only been subject to minor processing,
(b) the goods are marketed under the trademark, either before or after the date of importation and compensation has been paid for the trademark, and
(c) the buyer is not able to obtain such goods from other suppliers who do not have a relationship to the seller.

(3) If the method of calculating the compensation is based on the price of the imported goods, the compensation shall be assumed to relate to the goods.

(4) If the buyer pays compensation for intellectual property rights to a party other than the seller, the condition in the Customs Act Section 7-17, sub-section (1)(c) concerning a relationship of dependence shall be in all cases considered to be met if the recipient of the compensation has licensed production of goods connected with

special trademarks of the seller. The fact that that the compensation is paid to a Norwegian or foreign rights holder is of no significance.

(5) Compensation that is paid for the right to reproduce the imported goods in Norway shall not be added to the price actually paid or to be paid for the imported goods.

Section 7-17-4 *Allocation and calculation of transport costs*

(1) The place of importation is deemed to be the first place where the goods could have been unloaded.

(2) If the transport costs before and after importation are invoiced collectively, the costs shall be allocated on the basis of the distance before and after the place of importation, unless another allocation is rendered probable.

(3) If the buyer himself is responsible for the transport, the freight charges shall be calculated on the basis of the customary freight charges for the same mode of transport.

Section 7-19 Rates of exchange

Section 7-19-1 *Rates of exchange*

(1) The Directorate of Customs shall each Wednesday fix rates of exchange for various currencies based on Norges Bank's indicative exchange rates. The rates are published at www.toll.no and are effective as from the following Monday.

(2) When currency is translated, the date for determining the customs duty rate under the Customs Act Section 1-7 shall be employed.

Section 7-20 Deferral of final determination of value

Section 7-20-1 *Provision of security*

If a deposit is not paid, security for having the goods released before final determination of value shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 applies correspondingly insofar as appropriate.

Chapter 8 Preferential tariffs – origin of goods

Section 8-2 Granting of preferential tariffs on the basis of a free trade agreement etc

Section 8-2-1 *Free trade agreements that Norway has entered into*

Norway has entered into the following free trade agreements:

No. 1) the Agreement to establish the European Economic Area (EEA Agreement)
No. 2) the Convention concerning the establishment of the European Free Trade Association (EFTA)
No. 3) EC-Norway Trade Agreement (EF)
No. 4) EFTA-Albania Free Trade Agreement
No. 5) EFTA-Bosnia-Herzegovina Free trade Agreement
No. 6) EFTA-Canada Free Trade Agreement
No. 7) EFTA-Chile Free Trade Agreement
No. 8) EFTA-Colombia Free Trade Agreement
No. 9) EFTA-Costa Rica and Panama Free Trade Agreement
No. 10) EFTA-Egypt Free Trade Agreement
No. 11) EFTA GCC (Gulf Co-operation Council) Free Trade Agreement
No. 12) Agreement between Norway and Denmark regarding trade between Norway and Greenland
No. 13) EFTA-Hong Kong Free Trade Agreement
No. 14) EFTA- Israel Free Trade Agreement
No. 15) EFTA-Jordan Free Trade Agreement
No. 16) EFTA-Lebanon Free Trade Agreement
No. 17) EFTA-Macedonia Free Trade Agreement
No. 18) EFTA-Morocco Free Trade Agreement
No. 19) EFTA-Mexico Free Trade Agreement
No. 20) EFTA-Montenegro Free Trade Agreement
No. 21) EFTA-Peru Free Trade Agreement
No. 22) interim EFTA-PLO Free Trade Agreement on behalf of the Palestine Authority
No. 23) EFTA-Southern African Customs Union (SACU) Free Trade Agreement
No. 24) EFTA-Serbia Tree Trade Agreement
No. 25) EFTA-Singapore Free Trade Agreement
No. 26) EFTA-South Korea Free Trade Agreement
No. 27) EFTA-Tunisia Free Trade Agreement
No. 28) EFTA-Turkey Free Trade Agreement
No. 29) EFTA-Ukraine Free Trade Agreement

No. 30) Norway-Faroe Islands Free Trade Agreement.

Section 8-3 Granting of preferential tariffs on the basis of the Generalized System of Preferences (GSP) for developing Countries

Provisions have been laid down by the Ministry of Agriculture to supplement the Customs Act Section 8-3. See Regulations of 7 March 2008 no. 228 on the safety mechanism related to the importation of agricultural goods from developing countries covered by the system of customs preferences (Generalized System of Preferences for goods imported from developing countries - GSP).

Section 8-3-1 *Preferential tariff treatment covered by the GSP scheme*

(1) Within the GSP scheme the following categories of countries and areas each have their own scheme of preferential tariff treatment in accordance with the OECD`s DAC List, cf. sub-sections (2) and (3)

(a) least developed countries and other,low-income countries with a population of less than 75 million inhabitants
(b) lower medium-income countries with a population of less than 75 million inhabitants,
(c) the remaining countries according to OECD`s DAC list.

(2) In the event of a change of income category, the following transitional arrangements apply:
a) For countries that are transferred to a higher income category after the revision of the list, the tariff preferences will first be changed after the countries have been listed in the higher category after two revisions. The tariff preferences for the higher category are initiated starting on the first New Year after the revision.
b) For countries that are transferred down to a lower income category, the tariff preferences are initiated for the lower category starting on the first New Year after the revision.
c) Countries that are removed from the list lose their GSP status starting on the first New Year after the revision.

(3) Countries and areas covered by the respective scheme are listed in Appendix 5.

Section 8-4 Preferential rules of origin

Rules of origin concerning free trade agreements (§ 8-4 Part I)

Section 8-4-1 *Originating products*

(1) The terms of the free trade agreements to be considered as originating products, with force of regulations:

No. 1) The Agreement to establish the European Economic Area (EEA Agreement) Article 8, cf. the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin, Appendix I
No. 2) The Convention concerning the establishment of the European Free Trade Association (EFTA) Article 8, cf. The Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin, Appendix I
No. 3) EC-Norway Trade Agreement Article 8, cf. the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin, Appendix I
No. 4) EFTA-Albania Free Trade Agreement Protocol B
No. 5) EFTA-Bosnia-Herzegovina Free Trade Agreement, Article 8, cf. the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin, Annex I
No. 6) EFTA-Canada Free Trade Agreement Annex C
No. 7) EFTA-Chile Free Trade Agreement Annex I
No. 8) EFTA-Colombia Free Trade Agreement Annex V
No. 9) EFTA-Costa Rica and Panama Free Trade Agreement Annex I
No. 10) EFTA-Egypt Free Trade Agreement Protocol B
No. 11) EFTA GCC (Gulf Co-operation Council) Free Trade Agreement Annex IV
No. 12) Agreement between Norway and Denmark regarding trade between Norway and Greenland article 4, cf. The Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin, Appendix I
No. 13) EFTA-Hong Kong Free Trade Agreement Annex IV
No. 14) EFTA- Israel Free Trade Agreement Protocol B
No. 15) EFTA-Jordan Free Trade Agreement Protocol B
No. 16) EFTA-Lebanon Free Trade Agreement Protocol B
No. 17) EFTA-Macedonia Free Trade Agreement Protocol B
No. 18) EFTA-Morocco Free Trade Agreement Protocol B
No. 19) EFTA-Mexico Free Trade Agreement Annex I
No. 20) EFTA–Montenegro Free Trade Agreement Article 8, cf. the Regional Convention on Pan-Euro-Mediterranean Preferential Rules of Origin Annex I
No. 21) EFTA–Peru Free Trade Agreement Annex V
No. 22) interim EFTA-PLO Free Trade Agreement on behalf of the Palestine

Authority Protocol B
No. 23) EFTA-Southern African Customs Union (SACU) Free Trade Agreement Appendix Annex V
No. 24) EFTA-Serbia Free Trade Agreement Protocol B
No. 25) EFTA-Singapore Free Trade Agreement Annex I
No. 26) EFTA-South Korea Free Trade Agreement Annex I
No. 27) EFTA-Tunisia Free Trade Agreement Protocol B
No. 28) EFTA-Turkey Free Trade Agreement Protocol B
No. 29) EFTA-Ukraine Free Trade Agreement Protocol on Rules of Origin,
No. 30) Norway-Faroe Islands Free Trade Agreement Annex 3.

(2) Bilateral agricultural agreements entered into in accordance with the free trade agreements may contain differing rules. In that case, these will take precedence over the provisions in sub-section (1). The conditions pursuant to sub-section (1) also apply for bilateral agreements for agricultural goods, to the extent that such agreements do not contain separate conditions.

Section 8-4-2 *Requirements for physical or accounting segregation*

(1) The customs authorities may grant an exporter relaxation from requirements that the free trade agreements set for materials and originating products with different originating status having to be kept physically segregated, to the extent that the relevant agreement provides for such. Permission is granted for each individual production unit.

(2) Permission for accounting segregation entails that the exporter can issue proof of origin for manufactured products corresponding to the quantity of materials with originating status pursuant to Section 8-4-1 which the production unit has available at any time.

(3) A condition for obtaining permission for accounting segregation is that:
(a) the production entity undertakes working or processing of materials in larger measure than mentioned in provisions concerning insufficient working or processing in free trade agreements.
(b) segregated storage will entail major costs or substantial inconvenience in terms of production conditions, product range etc. at the production entity, and
(c) a logistics system and an accounting system exist that ensure the customs authorities' ability to exercise control.

(4) Materials of different originating status must be segregated in separate accounts (accounting segregation). The accounts shall be kept either such that the stock of manufactured products is accounted for when the product is completed or the stock of manufactured products is accounted for when the proof of origin for the product is issued.

(5) Application for permission for accounting segregation must, in addition to information on the conditions in sub-section (3), contain information on whether
(a) the exporter intends to account for manufactured products originating in connection with production or sale; cf. sub-section (4), and
(b) the production entity intends to apply the tolerance rule in the free trade agreements.

(6) Underlying documentation of the information in the accounts in respect of accounting segregation shall be retained as provided in Section 4-12-1.

(7) Section 3-1-19 applies correspondingly to withdrawal and change of the permission.

Section 8-4-3 *Proof of origin upon exportation*

(1) Upon exportation, the exporter may, pursuant to the provisions in the relevant free trade agreement, issue the following documentation of the product's origin:
(a) movement certificate (EUR.1 or EUR-MED), cf. sub-sections (2) to (5).
(b) a declaration of origin (including EUR-MED declaration of origin), cf. sub-section (6), or
(c) a declaration of origin using customs declaration CN22 or CN23 for small consignments exported by post, cf. Section 8-5-3, (a)

(2) A movement certificate EUR.1 or EUR-MED is issued by the exporter and endorsed by the customs authorities prior to exportation.

(3) A movement certificate may be issued after the product is exported provided
(a) the certificate was not issued on the date of exportation because of error, unintended negligence or because of special circumstances, or
(b) an issued movement certificate was not accepted upon importation for technical reasons.

(4) The customs authorities may upon application, and to the extent stipulated in the relevant free trade agreement, issue a duplicate in the event of theft, loss or

destruction of a movement certificate. The duplicate shall be marked with the date the original movement certificate was issued and shall be valid from the same date.

(5) If originating products are under the customs authorities' control, the original movement certificate may be replaced by one or more movement certificates provided all or some of these products are to be forwarded elsewhere in Norway or to a country which is a party to the free trade agreement concerned. The movement certificate must be endorsed by the customs authorities.

(6) The declaration of origin is added to the invoice or another trade document that identifies the exporter and the product. The declaration of origin shall be signed by the exporter or a person authorised by the exporter, unless the exporter is authorised to issue declarations of origins without a signature in accordance with Section 8-4-4. A declaration of origin may be issued after exportation, provided that this will be presented to the country of import no later than three years after the date of importation of the products it refers to, unless the free-trade agreement stipulates a different time limit.

Section 8-4-4 *Approved exporter*

(1) The customs authorities may grant an exporter a general authorisation to issue declarations of origin, cf. Section 8-4-3, subsection (1) (b), based on the conditions stipulated in the relevant customs preference arrangement (approved exporter). The authorisation may contain exemptions from the requirement for signature, cf. Section 8-4-3, sub-section (6). Declarations of origin issued in accordance with the authorisation shall be endorsed with the custom authorities' authorisation number.

(2) The authorisation can be granted on the following conditions:
  (a) the application must be submitted using Form RD 0003,
  (b) possible conditions in the relevant preference arrangement must be met,
  (c) the applicant must document knowledge of relevant rules of origin,
  (d) Section 3-1-18, sub-section (2) applies correspondingly.

(3) Section 3-1-19 applies correspondingly to withdrawal and change of the authorisation.

Section 8-4-5 *Control of the proof of origin*

(1) The customs authorities may require the exporter to provide documentary evidence that a product for which proof of origin has been issued is an originating product;

cf. Section 8-4-1. The exporter must be prepared to submit, when requested, all necessary documents that prove the origin of the product concerned.

(2) If a product that proof of origin has been issued for is manufactured from originating materials that the exporter has received from other Norwegian undertakings, the customs authorities may require that documentary evidence of originating status be also provided for these materials. Such documentation may be a declaration of the materials' origin from the supplier (national supplier's declaration), cf. Section 8-4-6. The same applies for originating products that the exporter receives from other suppliers, but which he does not process himself.

Section 8-4-6 *Supplier's declaration*

(1) For products or materials mentioned in Section 8-4-5, sub-section (2), the supplier may issue a national supplier's declaration for originating status for each delivery of goods. The declaration must be added to or enclosed with an invoice or other trade document. The supplier's declaration shall have the following wording:

"The supplier of the products/materials covered by this document declares that, except where otherwise clearly indicated, these products/materials are of Norwegian preferential origin", or alternatively "...EEA preferential origin."

The alternative EEA preferential origin shall be used if the product originates in accordance with the EEA Agreement. In the event of delivery of a product originating in other contracting countries, the respective country shall be stated as the country of origin.

(2) If working or processing are not sufficient to achieve originating status, the supplier may issue a national declaration showing what working or processing has been undertaken, or any value added by such working or processing.

(3) A Norwegian supplier of non-originating materials may, to the extent to which this is stipulated in a free trade agreement, issue a supplier's declaration to a foreign recipient. The declaration must show the working or processing of the goods that has been undertaken by the supplier, and any value added by such working or processing. The same applies to foreign suppliers in countries with which Norway has a free trade agreement. In the case of goods to be exported within the EEA area, a supplier's declaration may be issued that covers multiple consignments of the same type of goods, provided the supplier regularly sells goods subject to the same processing to a particular customer.

(4) Declarations pursuant to sub-sections (1) to (3), shall be signed by the supplier or a person who is authorised by the supplier. The customs authorities may upon application waive the requirement for signature on the same conditions as for approved exporters, cf. Section 8-4-4, sub-sections 2 (b) to (d). The customs authorities can require that a Norwegian supplier presents specific documentation of origin; cf. Section 8-4-1, or for the working or processing that has occurred.

Section 8-4-7 *Preservation of documentation of origin*

The preservation obligation in Section 4-12-1 applies correspondingly to

(a) exporters who issue a EUR.1 or EUR-MED movement certificate, or make out a declaration of origin, and
(b) suppliers who submit a supplier's declaration pursuant to Section 8-4-6.

Section 8-4-8. – 8-4-23. (Repealed)

Rules of origin for the GSP scheme (Section 8-4, Part II)

Section 8-4-30 *Definitions*

In Section 8-4-30 to Section 8-4-43 and Appendix 6, the following definitions shall apply:
(a) Manufacture: Any types of working or processing, including assembly.
(b) Material: Any ingredient, raw material, component, part etc. that is used in the manufacture of a product.
(c) Product: The product being manufactured, even if it is intended for subsequent use in another manufacturing operation.
(d) Goods: Both materials and products.
(e) Customs value: The value of the goods determined based on the provisions in Section 7-10 to Section 7-20 of the Customs Act.
(f) Value of materials: The customs value at the time of importation of the non-preferential materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the beneficiary country.
(g) Ex-works price: The price that is paid to the manufacturer in the enterprise where the last working or processing of the product is carried out, provided that the price includes the value of all used materials and all other costs related to its production, but minus any taxes that are or may be refunded when the final product is exported. If the actual price does not reflect all costs that have accrued

in the GSP country, the ex-works price is understood as being all these costs, but minus any taxes that are or may be refunded when the final product is exported.

(h) Weight: The net weight of the goods without any form of packaging material or packing containers of any kind.

(i) Chapters, headings and subheadings: Chapters, headings and subheadings (four or six digit code) that are used in the nomenclature that constitutes the Harmonized System for the description and coding of goods, with changes stipulated in the Customs Cooperation Council's recommendation of 26 June 2004.

(j) Classified: A product or material's classification under a specific heading or subheading.

(k) Consignment: Products that are either sent at the same time from an exporter to a consignee, or products that are covered by a single transport document covering the shipment from the exporter to the consignee, or, in the absence of such a transport document, by a single invoice.

Section 8-4-31 *Conditions for preferential tariff treatment*

(1) A product from a GSP country may qualify for preferential tariff treatment if
  (a) the product originates in a GSP country; cf. sub-section (2),
  (b) the requirement for direct transport has been met, cf. Section 8-4-38, and
  (c) the origin is documented; cf. Section 8-5-10 to Section 8-5-14.

(2) The following products are considered to originate in a GSP country:
  (a) products wholly obtained in that country; cf. Section 8-4-32, or
  (b) products manufactured in that country from products other than those mentioned under (a), provided the latter are sufficiently worked or processed in the country, cf. Section 8-4-33 to Section 8-4-37.

(3) Products originating in Norway, the European Union or Switzerland and exported to a GSP country shall be regarded as originating in the GSP country if the products are worked or processed there in larger measure than mentioned in Section 8-4-34.

(4) In determining whether goods originate in Norway, the European Union or Switzerland, sub-section (1) applies correspondingly.

Section 8-4-32 *Products wholly obtained in a beneficiary country*

(1) The following goods are considered to be wholly obtained in the GSP country:
  a) mineral products extracted from the country's soil or seabed,
  b) plants and vegetable products, grown or harvested there,

c) live animals born and raised there,
d) products from live animals raised there,
e) products from slaughtered animals that are born and raised there,
f) products obtained by hunting and fishing conducted there,
(g) aquaculture products for which the fish, crustaceans or molluscs were born and raised there,
(h) products of sea fishing and other products taken from the sea outside any territorial sea by the its vessels,
(i) products made aboard the country's factory ships exclusively from the products referred to in (h),
(j) used articles collected there fit only for the recovery of raw materials,
(k) waste and scrap resulting from manufacturing operations conducted there,
(l) products extracted from the seabed or below the seabed outside any territorial sea, provided the country has exclusive exploitation rights,
(m) goods produced there exclusively from products mentioned in (a) to (l).

(2) The terms "its vessels" and "its factory ships" in sub-section (1)(h) and (i) only include vessels or factory ships that:
(a) are registered in the GSP country or Norway and fly the flag of the beneficiary country or Norway, and
(b) are owned by
- nationals of the beneficiary country or Norway with at least 50 per cent, or
- a company that has its head office and their main place of business in the GSP country or Norway and which is at least 50 per cent owned by the GSP country or Norway, or by public entities in the GSP country or Norway.

(3) Each of the conditions in sub-section (2) may be met in Norway or in different GSP countries to the extent that all GSP countries can apply regional cumulation pursuant to Section 8-4-35. In this case, the products shall be deemed to have the origin of the GSP country under which flag the vessel or factory ship sails, cf. sub-section (2) (a).

Section 8-4-33 *Sufficient working or processing - processing list*

(1) Products mentioned in columns 1 and 2 in appendix 6 (processing list) are regarded as sufficiently worked or processed in a GSP country if the conditions in column 3 in the processing list are met.

(2) The introductory comments in the processing list apply to all manufactured products where non-originating materials are used.

(3) Even if the conditions in sub-section (1) are not met, non-originating materials may nonetheless be used in the manufacture of products under the Customs Tariff chapters 1 to 49 and 64 to 97 provided that the total value or weight of the materials does not exceed:
   (a) 15 per cent of the product's total weight for products in chapters 2 and 4 to 24 (except for processed fishery products in chapter 16)
   (b) 15 per cent of the product's ex-works price for other products, and
   (c) the maximum value of non-originating materials laid down in the product specific rules for the relevant product are not exceeded; cf. appendix 6.

(4) Sub-section (3) cannot be applied to achieve originating status pursuant to Section 8-4-31, sub-section (2) (a). However, the tolerance stipulated in sub-section (3) applies when it is required in appendix 6 that materials shall be wholly obtained, cf. Section 8-4-31, sub-section (2) (b).

Section 8-4-34 *Insufficient working or processing*

(1) The following treatments shall be considered insufficient working or processing, even if the conditions in Section 8-4-33 are met:
   (a) treatment intended to ensure that the condition of the product does not deteriorate during transport or storage,
   (b) breaking-up or assembly of packages,
   (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings,
   (d) ironing or pressing of textiles and textile articles,
   (e) simple painting and polishing operations,
   (f) husking and partial or total grinding of rice; polishing and glazing of cereals and rice,
   (g) coloring or addition of flavorings to sugar or production of sugar lumps; partial or total milling of crystal sugar,
   (h) peeling, stoning and shelling of fruits, nuts and vegetables,
   (i) sharpening, simple grinding or simple cutting,
   (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles),
   (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations,
   (l) affixing or printing marks, labels, logos and other similar distinguishing signs on products or their packaging,
   (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material,

(n) simple addition of water or dilution or dehydration or denaturation of products.
(o) simple assembly of parts of articles to constitute a complete product or disassembly of products into parts,
(p) a combination of two or more of the operations specified in (a) to (o),
(q) slaughter of animals.

(2) In the decision of whether the working or processing undergone by the product shall be considered to be insufficient for the purpose of sub-section (1), all operations carried out on a specific product in a GSP country shall be taken into account.

Section 8-4-35 *Cumulation*

(1) Materials from Norway, the European Union or Switzerland are regarded as originating in a GSP country if the finished product has been manufactured there by incorporating materials originating in Norway, the European Union or Switzerland, provided that the working or processing of the product that has taken place in the GSP country goes go beyond the operations described in Section 8-4-34. It is not necessary that such materials have undergone sufficient working or processing.

(2) Regional cumulation entails that a product originating in a country that is a member of a regional group, is regarded as a material originating in a different country in the same regional group (or a country in another regional group if cumulation is permitted between groups) when these are further worked or processed or are included in a product that is manufactured there. Regional cumulation can be used for the Association of South-East Asian Nations (ASEAN) (Brunei, the Philippines, Indonesia, Cambodia, Laos, Malaysia, Myanmar, Singapore, Thailand and Vietnam) and the South Asian Association for Regional Cooperation (SAARC) (Bangladesh, Bhutan, India, the Maldives, Nepal, Pakistan and Sri Lanka).

(3) If a product originating in a country that is a member of ASEAN or SAARC, is processed in another country in the group, the product shall be regarded as originating in the country where the last working or processing took place. This only applies if the value added in that country is greater than the highest value of the employed products originating in each of the other countries in the group, and the working or processing that has taken place in the country goes beyond the operations described in Section 8-4-34. By "value added" is meant the product's ex-works price minus the customs value of each of the employed originating products from other countries in the group.

(4) If the conditions in sub-section (3) are not met, the product shall be regarded as originating in the country which accounts for the highest share of the customs value of the materials used originating in other countries of the regional group.

(5) Products originating in a country in a regional group which are exported to Norway from another country in the same group without being worked or processed there beyond the operations described in Section 8-4-34 shall retain their originating status. Products originating in a country in a regional group may, notwithstanding Section 8-4-38, be transported through another country in the group, whether or not further working or processing takes place there.

(6) Products under chapters 1-24 in the Customs Tariff are exempt from regional cumulation within SAARC.

Section 8-4-36 *One product - Unit of qualification*

(1) When applying the provisions in Section 8-4-30 to 8-4-43, the unit of qualification shall be the specific product which is considered as the basic unit when determining classification in accordance with the Harmonized System.

(2) It stipulates that:
   (a) when a consignment consisting of a group or collection of articles is classified under single heading in accordance with the Harmonized System, the whole constitutes the unit of qualification.
   (b) when a consignment consists of a number of like products which are classified under the same heading in the Harmonized System, each individual product shall be taken into account individually using the provisions of this section.

(3) When the packaging is included together with the product in the classification in accordance with General Rule of Interpretation 5 in the Harmonized System, this shall also be included for the determination of originating status.

Section 8-4-37 *Accessories, products in sets, neutral elements etc.*

(1) Accessories, spare parts and tools that are dispatched together with a piece of equipment, machine, apparatus or means of transport which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question. This only applies where the accessory etc is standard equipment which is not invoiced separately.

(2) Products which under the Harmonized System's general rules of interpretation are in sets are regarded as originating products provided all the components in the set are originating products. A set consisting of both originating products and non-originating goods shall be regarded as an originating product if the value of non-originating goods does not exceed 15 per cent of the ex-works price of the set.

(3) In the consideration of the product's originating status, account shall not be taken of the origin of the following elements used in the manufacture of the product:
 (a) energy and fuel,
 (b) plant and equipment,
 (c) machines and tools,
 (d) any other goods which do not enter into and which are not intended to enter into the final composition of the product.

Section 8-4-38 *Direct transport*

(1) The products that are declared for importation to Norway, shall be the same as those that are exported from the GSP country where they are regarded as originating from. They must not have been changed, converted in any way or undergone treatments other than treatments that have the purpose of keeping them in good condition before they are declared. Storage of products or consignments and splitting of consignments may occur if this takes place under the responsibility of the exporter or a subsequent holder of the goods and the products remain under the customs authorities' supervision in the transit country(ies).

(2) Sub-section (1) is deemed to be met, unless the customs authorities have reason to believe that the opposite is the case. In that respect, the customs authorities may request that the declarant or customs debtor proves compliance. Proof can be provided with the assistance of any means, including contractual transport documents such as, for example, bill of lading or factual or specific evidence based on labelling or numbering of packages or any form of evidence associated with the actual goods.
(3) Sub-sections (1) and (2) apply correspondingly for cumulation pursuant to Section 8-4-35.

Section 8-4-39 *Exhibitions*

(1) An originating product that is sent from a GSP country for exhibition in another country, and which after the exhibition is imported to Norway, shall upon importation be regarded as originating in the GSP country concerned when

(a) an exporter has sent the product directly to the country in which the exhibition was held and has exhibited them there,
(b) this exporter has sold or by other means transferred the product to a recipient in Norway,
(c) the product has been sent directly to Norway during the exhibition or immediately afterwards, in the same condition as when it was sent to the exhibition, and
(d) the product has not been used for purposes other than demonstration at the exhibition.

(2) A condition for originating status is that the exhibition's name and address are entered in the certificate of origin mentioned in Section 8-5-10, sub-section (2)(a).

(3) Exhibitions in shops or business premises for private purposes with a view to sale of foreign products are not covered by this section.

Section 8-4-40 *Re-importation of products*

Originating products that are exported from a GSP country or from Norway to another country, and that are subsequently re-imported, are not regarded as originating goods unless documentary evidence can be provided to the customs authorities or other competent authorities that

(a) the conditions in Section 8-4-35 are met, or
(b) the re-imported products are the same products that were exported, and that they have not undergone any processing beyond that necessary to keep them in good condition. (while in that country, or while being exported).

Section 8-4-41 *Exemption from the rules of origin*

(1) The customs authorities may upon application grant an exporter in a least developed country, see Appendix 5, exemption from the rules of origin in Section 8-4-31, sub-section (1)(b) provided the development of existing industry or the establishment of new industry in that country so warrants. Permission may be granted for a period of up to two years. In the determination of whether exemption should be granted, emphasis shall inter alia be given to

(a) what possibilities existing industry has to continue exporting to Norway,
(b) whether there is a danger of closures of existing industry in the GSP country

concerned,

(c) whether exemption will lead to substantial investments in the GSP country's industry and whether such investments will enable the processing rules to be met after a period.

(d) the economic and social impact of an exemption, especially with regard to employment in the GSP country concerned and in Norway.

(2) Application for exemption shall in addition to a description of the finished product include information on

(a) the type and quantity of raw materials originating in another country
(b) the production process
(c) added value
(d) number of employees in the enterprise concerned
(e) expected export volume to Norway
(f) other possible raw materials supply sources
(g) the length of time for which exemption is sought and the reasons for this.

Section 8-4-42 *Proof of origin when exporting goods with GSP origin*

(1) The customs authorities may upon application issue replacement certificate Form A in connection with the transhipment of a GSP product to the European Union or Switzerland, if

(a) the origin is documented with a proof of origin according to section 8-5-10 sub-section (2) a, b, d or e, and

(b) the product in Norway has not been changed, altered in any way and has not been processed in any other way than to ensure that it is kept in good condition. Storage of products or consignments and splitting of consignments may occur if this takes place under the responsibility of the exporter or a subsequent holder of the goods and the goods remain under the customs authorities' supervision.

(2) On the original Form A, the customs authorities shall add the forwarded products' number, quantity, type and weight, as well as the replacement certificates' serial number and date of issue. A copy of the original certificate of origin may be attached to the replacement certificate. The name of the country where the replacement certificate was issued shall be inserted in the column at the top right-hand side of the replacement certificate. The words "REPLACEMENT CERTIFICATE" (English version), or alternatively "CERTIFICATE DE REMPLACEMENT" (French version), shall be inserted in column 4, as well as the original certificate's serial number and date of issue.

(3) The name of the person who re-exports the product shall be inserted in column 1. Reference to the re-exporter's invoice shall be inserted in column 10. The name of the final consignee of the goods may be inserted in column 2. All relevant information from columns 3 to 9 in the original certificate must be transferred to the replacement certificate. The relevant quantity and type, including gross weight or other amount shall be inserted in columns 7 and 9.

(4) The customs region that issues a replacement certificate shall endorse the certificate in column 11. Information concerning the country of origin and destination country shall be transferred from the original certificate of origin and inserted in column 12 of the replacement certificate. Column 12 shall be signed by an authorised person in the firm that draws up the replacement certificate.

(5) An exporter, who transships GSP products to the European Union or Switzerland, shall be registered in the Registered Exporter system (REX) by the customs authorities by 1 July 2017. Exporter who is registered in REX shall only issue a replacement statement of origin.

Section 8-4-43 *Proof of origin upon exportation of products of Norwegian origin to a GSP country*

(1) Where products of Norwegian origin are exported to a GSP country for working or processing, a statement of origin may be issued for any subsequent importation of the manufactured products to Norway, the European Union or Switzerland. The origin is decided according to Section 8-4-31, sub-section (2). If the manufactured products are sent from the GSP country to the European Community or Switzerland, this does not apply to the exportation of goods covered by the Customs Tariff chapters 1 to 24 inclusive.

(2) A statement of origin may be issued where

(a) the exporter is registered in REX, cf. Section 8-4-42, sub-section (5), or
(b) the total value of the originating goods in the consignment does not exceed EUR 6,000.

(3) The customs authorities may require documentation from the exporter to provide documentary proof that the products for which proof of origin has been issued, are originating products; cf. Section 8-4-30 to Section 8-4-41.

Quota-regulated preferential tariff treatment (Section 8-4 Part III)

Section 8-4-50 *Quota-regulated preferential tariff treatment for agricultural products from the European Community*

(1) The customs authorities may grant relief from or reduction in customs duty on the following kinds of goods for specified quantities or values (quota-regulated preferential tariff treatment) in accordance with the bilateral agreement on agricultural products between Norway and the European Community:
 (a) cuttings, unrootened, for horticultural purposes
 (b) certain pot plants, in flower
 (c) green pot plants
 (d) grass in rolls or plates (lawn)

(2) Quota-regulated preferential tariff treatment is granted for the kinds of products in question until the stipulated customs quota has been utilised to the full. To obtain quota-regulated preferential tariff treatment, the customs quota must be available on the importation date.

(3) An application for quota-regulated preferential tariff treatment may be submitted in connection with clearance for free circulation or within three years after such clearance, cf. Section 8-5-1, sub-section (1). Proof of origin, invoice, freight documents etc. and any licence must be available for presentation at the request of the customs authorities.

(4) Any person who returns a consignment of goods that has received quota-regulated preferential tariff treatment shall notify the customs authorities thereof immediately. Quotas for products that are returned will be reallocated to applications that are not covered.

Section 8-4-51 *Quta-regulated preferential tariff treatment for meat etc.*

(1) The customs authorities may grant quota-regulated preferential tariff treatment for meat from Botswana, Namibia, Swaziland and GSP countries.

(2) Quota-regulated preferential tariff treatment is granted for the kinds of goods in question until the stipulated customs quota has been utilized to the full. To obtain quota-regulated preferential tariff treatment, the customs quota must be available on the importation date.

(3) An application for quota-regulated preferential tariff treatment may be submitted in connection with clearance for free circulation or within three years after such clearance, cf. Section 8-5-1, sub-section (1). Proof of origin, invoice, freight documents etc. and any licence must be available for presentation at the request of the customs authorities. The quotas are assigned continuously in accordance with the "first come first serve" principle.

Section 8-4-52. (Repealed)

Section 8-5 Claims for preferential tariff treatment and documentary proof of origin

Proof of origin upon importation – applicable free trade agreements

Section 8-5-1 *Claims for preferential tariff treatment*

(1) Claims for preferential tariff treatment shall be presented in connection with clearance for free circulation. Claims presented subsequently confer the right to preferential tariff treatment provided
   (a) documentary proof is provided that the products concerned met the conditions for preferential tariff treatment at the date of importation, and
   (b) the claim is launched within three years of the date of clearance for free circulation.

(2) The right to preferential tariff treatment shall, in accordance with the relevant free-trade agreement, be documented by
   (a) a valid movement certificate (EUR.1 or EUR-MED), endorsed by the customs authorities or other competent authority in the country of export,
   (b) a declaration of origin added by the exporter to an invoice or other trade document, cf. Section 8-5-2, or
   (c) a declaration of the origin of the products from the importer, cf. Section 8-5-3.

(3) For products imported in violation of the provisions in the Customs Act or these regulations and which are cleared for free circulation at a later date, preferential tariff treatment may only be granted if the conditions in sub-sections (1) and (2) are met, and the violation has not prevented the customs authorities from controlling the origin.

(4) The customs authorities may in special cases grant exemption from the requirement of presentation of a proof of origin in sub-section (2).

Section 8-5-2 *Declaration of origin*

(1) The right to preferential tariff treatment may be documented by means of a declaration of origin or EUR-MED declaration of origin in accordance with Section 8-5-1, sub-section (2)(b) provided
   (a) the value of the originating products in the consignment does not exceed any amount limit stipulated in the relevant free trade agreement, or
   (b) the exporter is authorised by the customs authorities of the country of export as an approved exporter.

(2) For originating products as mentioned in Section 8-5-3 (a) that are imported by post, a declaration of origin may be made out using customs declaration CN22 or CN23 as documentation for claims for preferential tariff treatment.

Section 8-5-3 *Declaration from the importer*

(1) In the case of importation for private purposes, claims for preferential tariff treatment may be documented by means of a declaration of the products' origin from the importer in the case of:

   (a) small consignments from private person to private person with a value of NOK 4 100 or less,
   (b) personal luggage brought along by a traveller with a value of NOK 10 000 or less.

Section 8-5-4 *Validity of the proof of origin*

(1) The proof of origin remains valid for four months after issue in the country of export, unless the relevant free trade agreement sets a longer time limit. The customs authorities may none the less accept the proof of origin provided the products have been presented to the customs authorities within the expiry of the time limit, or the overrun of the time limit is due to extraordinary circumstances and there is no reason to doubt the products' origin.

(2) The proof of origin shall be regarded as valid even if there are minor errors in the way the proof of origin was drawn up or minor discrepancies between the information given in the proof of origin and information given in documents presented to the customs authorities, and there is no reason to doubt the products' origin.

Section 8-5-5 *Verification of the proof of origin*

(1) The customs authorities may make it a condition for preferential tariff treatment that the customs authorities of the country of export verify that the product covered by the proof of origin is an originating product and that the proof of origin is genuine.

(2) If the customs authorities have not received a reply to their enquiry to the customs authorities of the country of export within the time limit stipulated in the free trade agreement or the reply does not contain sufficient information to determine the product's origin or that the proof of origin is genuine, preferential tariff treatment will not be granted unless the customs authorities do not find cause to doubt the origin.

(3) While awaiting the verification results pursuant to sub-section (2), the customs authorities may postpone the decision to permit preferential tariff treatment if there are indications that the conditions for preferential tariff treatment have not been met. If the customs authorities decide to postpone, they must, under specific conditions, offer to place the product at the free disposal of the importer.

Proof of origin upon importation - GSP

Section 8-5-10 *Presentation of proof of origin*

(1) Claims for preferential tariff treatment shall be presented in connection with clearance for free circulation. Claims presented subsequently only confer the right to preferential tariff treatment provided

   (a) documentary proof is given that the goods concerned met the conditions for preferential tariff treatment on the date of importation, and
   (b) the claim is launched within three years of the date of clearance for free circulation.

(2) In the case of importation of goods from GSP countries, claims for preferential tariff treatment may be documented by means of
   (a) a certificate of origin Form A issued by the exporter and endorsed by competent authorities as mentioned in Section 8-5-14, sub-section (2),
   (b) a certificate of origin issued by the exporter; see Section 8-5-11, sub-section (1),
   (c) a declaration of the goods' origin from the importer, cf. Section 8-5-11, sub-section (2),

(d) replacement certificate Form A issued by a forwarder in the European Union or Switzerland and certified by a competent authority in the European Union or Switzerland, cf. section 8-4-38, sub-section (1), or
(e) replacement statement of origin issued by a forwarder who is registered in REX by a competent authority in the European Union or Switzerland.

(3) The customs authorities may in special cases grant exemption from the requirements to present proof of origin in sub-section (2).

(4) For goods imported in violation of the provisions in the Customs Act or these regulations and which are cleared for free circulation at a later date, preferential tariff treatment may only be granted if the conditions in sub-sections (1) and (2) are met, and the violation has not prevented the customs authorities from controlling the origin.

Section 8-5-11 *Statement of origin and declaration from the importer*

(1) When importing goods from a GSP country, a request for preferential duty may be documented with a statement of origin
(a) should the value of the origin products in the shipment not exceed NOK 60,000, or
(b) the exporter is registered in REX by the authorities in the export country, cf. Section 8-5-14, sub-section (1).

(2) In the case of importation for private purposes from GSP countries, claims for preferential tariff treatment may be documented by means of a declaration of the goods' origin from the importer in the case of products in
(a) small packages from private person to private person, with a value of NOK 4 100 or less,
(b) travellers' personal luggage, with a value of NOK 10 000 or less.

Section 8-5-12 *Validity of proof of origin*

Proof of origin remains valid for ten months after issue in the country of export. Section 8-5-4 sub-section (2) applies correspondingly.

Section 8-5-13 *Verification of the proof of origin*

(1) The customs authorities may make it a condition for preferential tariff treatment that the competent authorities of the country of export verify that the product covered

by the proof of origin is an originating product and that the proof of origin is genuine.

(2) If the customs authorities have not received a reply to their enquiry to the competent authorities of the country of export within six months or the reply does not contain sufficient information to determine the product's origin or that the proof of origin is genuine, a new enquiry shall be sent. If a reply to the new enquiry has not been received within four months, preferential tariff treatment will not be granted unless the customs authorities do not find cause to doubt the origin.

(3) While awaiting the verification results pursuant to sub-section (2), the customs authorities may postpone the decision to permit preferential tariff treatment if there are indications that the conditions for preferential tariff treatment have not been met. If the customs authorities decide to postpone, they shall, upon specific conditions if the conditions in the regulation are in place, offer to place the product at the free disposal of the importer.

Section 8-5-14 *Requirements for the authorities in the GSP country*

(1) A condition for preferential tariff treatment is that the GSP country
  (a) has notified the authorities in Norway, the European Union or Switzerland of the name and address of the authorities who are responsible for verification of the proof of origin, and the name and address of the authorities who are responsible for registering exporters in the Registered Exporter system (REX).
  (b) has representatives who have undergone sufficient training in REX, and
  (c) has assigned local administrators who have been granted rights to register local users of REX by authorities in Norway, the European Union or Switzerland, and
  (d) assists Norwegian customs authorities in controlling certificates of origin.

(2) First section letters a to c do not apply to countries that, before 1 October 2019
  (a) have informed Norwegian customs authorities of the names and addresses of authorities in the GSP country that are authorised to issue, endorse and verify certificates of origin, and
  (b) send samples and impressions of the stamps that the authorised authorities shall use for endorsement of proofs of origin.

(3) The validity of notifications according to the second section ceases with effect from 1 January the year after the conditions in the first section are met, and at latest from 1 July 2020.

(4) In the event of theft, loss or destruction of a certificate of origin Form A, the authorities named in the second section can issue a duplicate on the basis of the existing exportation documents.

(5) If proof of origin was not issued on the date of exportation because of error, unintended negligence or other special circumstances, or it can be satisfactorily proven to the competent authorities in the GSP country that an issued proof of origin was not accepted upon importation for technical reasons, the authorities named in the second section may issue a certificate of origin Form A after the products to which its refers are exported.

Section 8-6 Non-preferential rules of origin

Section 8-6-1 *Originating products - definitions*

(1) The following products are considered to have non-preferential origin, cf. Section 8-6 of the Customs Act:
(a) products originating in Norway, cf. Section 8-6-2, or
(b) products originating in another country, cf. Section 8-6-3.

(2) Product means the product that is manufactured, even if it is intended for future use in another production process.

Section 8-6-2 *Products originating in Norway*

(1) The following products are considered to originate in Norway:
(a) products wholly obtained in Norway, cf. Section 8-6-4, or
(b) products that are sufficiently worked or processed in Norway, cf. Section 8-6-5 and Section 8-6-6, containing materials not wholly obtained here.

(2) Production means all forms of working or processing, including assembly and installation or special processes.

(3) Materials means any constituent part, raw material, component or part and the like that is used in the production of the product.

Section 8-6-3 *Products originating in another country*

(1) The following products are considered to originate in another country:
   (a) products wholly obtained in that country. Section 8-6-4 applies correspondingly.
   (b) products that are sufficiently worked or processed in that country, containing materials that have not been wholly obtained there. Section 8-6-5 and Section 8-6-6 apply correspondingly.

(2) If more than one country has been involved in the production of a product, the country of origin shall be the country where the final significant and financially justified working or processing takes place, and which results in the production of a new product, or which represents an important step in the production of a product.

Section 8-6-4 *Products wholly obtained in Norway*

The following products are considered to be wholly obtained in Norway:
   (a) mineral products that are extracted in Norway,
   (b) vegetable products that are harvested in Norway,
   (c) live animals born and raised in Norway,
   (d) products from live animals that are raised in Norway and products from hunting, fishing and trapping in Norway,
   (e) products from fishing and trapping and other products that are taken from the sea outside of Norway's territorial waters by vessels that are registered in Norway or in the Norwegian Ship Register and which sail under the Norwegian flag,
   (f) products that are produced aboard factory ships from products as mentioned in (e), and which originate in Norway, provided that these factory ships are registered in Norway or in the Norwegian Ship Register and sail under the Norwegian flag,
   (g) products extracted from the seabed or below the seabed outside the country's territorial waters, provided that Norway has exclusive exploitation rights,
   (h) waste and scrap resulting from manufacturing operations conducted in Norway and used articles if these are collected in Norway and are only fit for the recovery of raw materials, including used tyres only suitable for retreading or for use as waste,
   (i) products that are produced in Norway exclusively from materials referred to in (a) to (h), or byproducts of these in each step of production.

Section 8-6-5 *Sufficient working or processing*

(1) For live animals referred to in chapter 1 of the Customs Tariff, the country of origin is the country where the animal was born. A product that comes under chapters 2 to 97 of the Customs Tariff is considered to be sufficiently worked or processed when:
  (a) the value of the materials does not exceed 50 per cent of the finished product's ex-works price,
  (b) production in which all used materials change subheading in the Harmonized System, or
  (c) the product is only supplied with software to make it operational and the value of the materials does not exceed 30 per cent of the finished product's ex-works price.

(2) Non-originating materials that do not change subheading in the Customs Tariff may still be used provided that their total value does not exceed 30 per cent of the product's ex-works price.

(3) If an originating product is used as a material in the manufacturing of a new product, non-originating materials used in the manufacturing of the first mentioned product shall not be taken into account.

(4) The value of the materials means the customs value on the date of importation of employed non-originating materials, or if this is not known or cannot be proven, the first price that can be proven that was paid for the materials in Norway.

(5) Ex-works price means the price that shall be paid for the product ex-works to the producer in the enterprise where the most recent working or processing has taken place, provided that the price includes the value of all employed materials, minus any Norwegian taxes that are or may be repaid when the produced product is exported.

Section 8-6-6 *Insufficient working or processing*

(1) The following shall be considered insufficient working or processing in Norway even where the conditions in Section 8-6-5 are met:
  (a) treatment intended to keep the product in its original condition during transport or storage,
  (b) breaking-up or assembly of packages,
  (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings,
  (d) ironing or pressing of textiles,
  (e) simple painting and polishing operations,

(f) husking, partial or total bleaching, polishing and glazing of cereals and rice,
(g) sifting, screening, making-up, sorting, classifying, grading, matching (including the making-up of assortments or sets of goods),
(h) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations,
(i) affixing or printing marks, labels, logos and other similar distinguishing signs on products or their packaging,
(j) simple mixing of products, also of different kinds,
(k) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts,
(l) a combination of two or more of the treatments specified in (a) to (k).

(2) "Simple" in sub-section (1) means treatment that neither requires special knowledge, machines, apparatus or equipment specially produced or installed to be able to carry out the treatment.

(3) In the decision of whether the working or processing undergone by the product shall be considered to be insufficient for the purpose of sub-section (1), all treatments carried out on the product shall be assessed collectively.

(4) Sub-sections (1) to (3) do not apply for products that come under Section 8-6-5, sub-section (1)(c).

Section 8-6-7 *One product - Unit of qualification*

(1) When applying the provisions in Section 8-6-1 to Section 8-6-15, the unit of qualification shall be the specific product that gives the product its character when determining classification in accordance with the Harmonized System. It stipulates that:
(a) where a product that consists of a group or collection of articles is classified under a single heading in the Harmonized system, the whole constitutes the unit of qualification, and
(b) where a consignment consists of a number of like products which are classified under the same heading in the Harmonized System, each individual product shall be assessed individually when applying the provisions in this regulation.

(2) If the packaging is included together with the product in the classification in accordance with General Rules of Interpretation 5 in the Harmonized System, the packaging must also be included in the determination of originating status.

Section 8-6-8 *Accessories, spare parts and tools*

Accessories, spare parts and tools that are dispatched together with a piece of equipment, machine, apparatus or means of transport that is standard equipment and included in the price or which is not invoiced separately shall be regarded as one unit together with the relevant piece of equipment, machine, apparatus or means of transport.

Section 8-6-9 *Neutral elements*

(1) To determine whether a product is an originating product, it is not necessary to establish the origin of the following elements that may be used in the production of the product:
   (a) energy and fuel,
   (b) plant and equipment,
   (c) machines and tools, and
   (d) goods which do not enter into and which are not intended to enter into the final product or the final composition of the product.

(2) Goods means any items that are treated as goods pursuant to the Customs Tariff.

Section 8-6-10 *Working or processing of products abroad before exportation from Norway*

(1) Products originating in Norway that are worked or processed abroad maintain their originating status if
   (a) the working or processing abroad has not given the product total added value exceeding 50 per cent of the product's ex-works price.
   (b) the product is not supplied with non-originating materials during working or processing that exceed the percentage stipulated in Section 8-6-5, and
   (c) it can be documented that the product that is re-imported, was previously exported from Norway,

(2) Products that are not granted Norwegian origin, will retain their origin in another country.

Section 8-6-11 *Issuing a national proof of origin (Certificate of Origin) upon exportation*

(1) A national proof of origin shall be completed and signed by the exporter or an authorised person. The requirement for signature may be waived if electronic completion and submission of the form are permitted.

(2) The national proof of origin must generally be completed in Norwegian or English.

(3) The proof of origin is endorsed by the customs authorities or chamber of commerce. The certifying body can require a translation if the proof of origin or background documents presented are issued in a language other than Norwegian or English. The exporter shall pay for the translation. The customs authorities and chamber of commerce may upon application endorse a duplicate.

(4) The national proof of origin does not provide a basis for preferential tariff treatment.

Section 8-6-12 *Duty of confidentiality*

The duty of confidentiality in Section 12-1 of the Customs Act applies correspondingly for any person who has or has had a position of trust, appointment or assignment relating to the endorsement of proofs of origin.

Section 8-6-13 *Control of the proof of origin*

(1) The customs authorities may require the exporter to provide documentary evidence that a product for which proof of origin has been issued is an originating product; cf. Section 8-6-2 and Section 8-6-3. The exporter must be prepared to submit, when requested, all necessary documents that prove the origin of the product concerned.

(2) If an exporter has purchased a product that a proof of origin has been issued for, and which is manufactured from input materials originating from other Norwegian undertakings, the customs authorities may require that originating status is also documented for these. Such documentation may be a declaration of the products' origin from the supplier (supplier's declaration).

Section 8-6-14 *Supplier's declaration*

(1) To simplify the documentary requirements stipulated in Section 8-6-13, a Norwegian supplier of originating products or materials may issue a supplier's declaration of originating status to the exporter.

(2) If working or processing are not sufficient to achieve originating status, the supplier may issue a declaration showing what working or processing has been undertaken, or any value added by such working or processing.

(3) Declarations pursuant to sub-sections (1) and (2), shall be signed by the supplier or a person who is authorised by the supplier. The customs authorities may upon application waive the requirement for signature on the same conditions as for approved exporters, cf. Section 8-4-4, sub-section 2 (b) to (d). The customs authorities can require that a Norwegian supplier presents specific documentation of origin, cf. Section 8-6-1, or for the working or processing that has taken place, cf. sub-section (2).

Section 8-6-15 *Verification of the proof of origin*

(1) The customs authorities may, in connection with endorsement or supervisory checks, control that documents and the product conform with the origination criteria, and that the proof of origin is genuine and in accordance with the application form with accompanying supporting documentation. The party that issues the proof of origin has the obligations stipulated in Chapter 13 of the Customs Act.

(2) In connection with the endorsement, the chambers of commerce may control that the proof of origin is genuine and in accordance with the application form and accompanying supporting documents.

Chapter 9 Reduction of customs duty rates in the budget year

The Ministry of Agriculture and Food has laid down provisions to supplement the Customs Act Section 9-1 to Section 9-4. See

- regulations of 27 June 2008 no. 746 on conversion factors for raw materials in the determination of customs duty rates within the quotas for carbohydrate raw materials, oilseed and food corn and in the case of general customs duty rate reductions for protein raw materials and fats for compound feed,
- regulations of 22 December 2005 no. 1723 on administrative customs duty rate reductions for agricultural goods,
- regulations of 5 July 2002 no. 828 on individual customs duty rate reductions and distribution of customs quotas to the canning industry,
- regulations of 21 December 2001 no. 1647 on the determination of reduced customs duty rates in the case of imports of industrially processed agricultural goods.

Chapter 10 Trade measures

The Ministry of Agriculture and Food has laid down provisions to supplement the Customs Act Section 10-6. See regulations of 17 December 1998 no. 1448 on increases in ordinary customs duty - safeguard duty - on agricultural goods.

Chapter 11 Customs duty drawback in case of re-exportation

Section 11-1 Customs duty drawback in case of re-exportation of goods used in connection with repairs or processing

Section 11-1-1 *Customs duty drawback in case of re-exportation of goods used in connection with repairs or processing*

(1) Drawback may be granted even where the goods are imported by a party other than the exporter of the goods. This also applies where processing, repairs or production are jointly undertaken by up to three business operators.

(2) The customs authorities may in special cases extend the time limit for reexportation set out in the Customs Act.

(3) The customs authorities may waive the Customs Act's condition concerning reexportation if the goods are destroyed under the control of or by agreement with the customs authorities. The business operator must bear the costs of such destruction.

(4) A condition for drawback is that proof of origin pursuant to Section 8-4-17 has not been issued in respect of the processed goods. However, this does not apply if

(a) the imported input materials are not covered by the range of goods in the free trade agreement to which the exported goods (finished goods) are subject, or
(b) the imported input materials have been imported as originating goods at a reduced customs duty rate in accordance with the free trade agreement.

Section 11-2 Customs duty drawback in case of re-exportation of goods in unchanged condition etc

Section 11-2-1 *Customs duty drawback in case of re-exportation of goods in unchanged condition etc*

(1) The customs authorities may in special cases extend the time limit for reexportation set out in the Customs Act.

(2) The customs authorities may waive the Customs Act's condition concerning reexportation if the goods are destroyed under the control of or by agreement with

the customs authorities. The business operator must bear the costs of such destruction.

(3) Goods placed in a duty-free shop at an airport (type C warehouse) are regarded as intended for exportation pursuant to the Customs Act Section 11-2, sub-section (1)(c).

Section 11-3 Partial customs duty drawback

Section 11-3-1 *Partial customs duty drawback*

The customs authorities may waive the Customs Act's condition concerning reexportation if the goods are destroyed under the control of or by agreement with the customs authorities. The business operator must bear the costs of such destruction.

Section 11-4 Re-exportation in case of error or special circumstances

Section 11-4-1 *Drawback in case of error etc*

(1) Customs duty may be drawn back in respect of goods which are re-exported because they are delivered to the wrong address, wrongly ordered, delivered too late or are not in conformity with the order, if the seller has

(a) delivered replacement goods for the said goods without cost to the buyer and the replacement goods have been cleared for free circulation, or
(b) accepted that the goods are not in conformity with the agreement entered into between the seller and the buyer.

(2) The customs authorities may in special cases extend the time limit for reexportation set out in the Customs Act.

(3) The customs authorities may waive the Customs Act's condition concerning reexportation if the goods are destroyed under the control of or by agreement with the customs authorities. The business operator must bear the costs of such destruction.

Section 11-5 (Revoked)

Chapter 12 Special administrative rules

Section 12-13 Binding tariff information in advance

Section 12-13-1 *Applications for binding tariff information*

(1) The customs region may upon application issue a binding tariff information in advance on the classification in the Customs Tariff of goods destined for

(a) an importer of goods to Norway,
(b) an exporter of goods to or from Norway,
(c) a producer of goods in Norway in cases where classification of the goods has a bearing on other national provisions.

(2) A condition for obtaining a binding tariff information is that the application is made in writing using Form RD 0009 to the customs region where the applicant is domiciled. If the applicant is not a resident of Norway, the application is sent to the customs region Oslo and Akershus. A separate application shall be made for each individual type of goods for which a tariff information is sought. If necessary a sample of the goods concerned and any list of contents, plans, brochures or other documentation shall be presented. The customs region may reject applications if they do not apply to a potentially relevant import, export or production of the applicant, or if the information in the application are insufficient to give a correct statement.

Section 12-13-2 *Tariff information*

(1) A tariff information is only valid for the person who the decision is issued to in connection with goods imported, exported or produced by that person. The goods must be identical to the goods described in the tariff information.

(2) A tariff information is binding for a period of six years from the date it was issued. The opinion is only binding in respect of goods which are subject to customs treatment or produced after the tariff information takes effect .

Section 12-13-3 *Invalidity and revocation of tariff information*

(1) A tariff information is no longer valid if the Customs Tariff is changed with effect for the commodity that is covered by the tariff information.

(2) The customs region may revoke an information if:
   (a) Other changes of importance to the classification are made in the Customs Tariff, the HS Nomenclature (Nomenclature to the International Convention on the Harmonized Commodity Description and Coding System), or the Explanatory Notes,
   (b) classification decisions are made by the HS Committee of the World Customs Organization (WCO) in regard to a commodity corresponding to that covered by the tariff information , or
   (c) multiple tariff informations have been made for identical goods.

(3) The Directorate of Norwegian Customs may revoke a tariff information that is in violation of applicable law.

(4) The tariff information is regarded are revoked from the date the person who received the decision is notified thereof. The person who has received the tariff information may none the less utilise the decision for a further six months provided documentary proof is available that it was agreed to buy or sell the goods before the tariff information was revoked.

(5) Upon revocation of a tariff information the customs region shall issue a new decision if sufficient information to do so is available.

Section 12-13-4 *Application for binding origin information*

(1) The customs region may upon application issue a binding origin information in advance on the origin of goods to:
   (a) an importer of goods to Norway,
   (b) an exporter of goods to or from Norway,
   (c) a producer of goods that shall be exported from or imported to Norway.

(2) A condition for obtaining a binding origin information is that the application is made in writing to the customs region where the applicant is domiciled. If the applicant is not domiciled in Norway, the application is sent to customs region Oslo and Akershus. A separate application shall be made for each individual type of goods for which an origin information is sought. If necessary a sample of the goods concerned and any list of contents, plans, pictures, brochures, calculations or other documentation shall be presented by the applicant. The customs region can reject applications if these do not apply to potentially relevant import, export or production by the applicant or if the information in the application is inadequate for being able to issue a correct decision.

Section 12-13-5 *Origin information*

(1) An origin information is only valid for a person who has received the origin information in connection with goods imported, exported or produced by that person. The goods must be identical to the goods described in the origin information.

(2) An origin information shall be valid for a period of three years from the date on which the decision takes effect. The decision is only binding in respect of goods which are subject to customs treatment in Norway after the origin information takes effect.

(3) The requirement for reciprocity in Section 12-13, subsection (2) of the Customs Act does not apply for binding origin information that are given in accordance with Section 12-13-4.

Section 12-13-6 *Revocation of origin information*

(1) The customs region may revoke an origin information if:
   (a) changes of importance to the decision are made in rules of origin, the Customs Tariff, the HS Nomenclature, or the Explanatory Notes,
   (b) classification decisions are made by the HS Committee of the World Customs Organization (WCO) in regard to goods corresponding to those covered by the origin information, or
   (c) origin informations have been made for identical goods.

(2) The Directorate of Norwegian Customs may revoke an origin information that it finds to be in violation of applicable law.

(3) The origin information is regarded as revoked from the date the person who received the decision is notified thereof. The person who has received the origin information may none the less utilise the decision for a further six months provided documentary proof is available that it was agreed to buy or sell the goods before the origin information was revoked.

(4) Upon revocation of an origin information the customs region shall issue a new decision if sufficient information to do so is available.

Section 12-13-7 *Application for binding information in advance on customs duties or fees and charges*

(1) The customs region may upon application issue a binding information in advance on customs duties or fees and charges that will be imposed when goods are imported or exported. An origin information on customs duties or fees and charges may be issued to:
   (a) an importer of goods to Norway,
   (b) an exporter of goods to or from Norway,
   (c) producer of goods that shall be exported from or imported to Norway.

(2) The application can only apply to questions regarding:
   (a) applied and generally stipulated customs duty rates, including the method that shall be used for calculating the amount of customs duty,
   (b) The method of calculation that shall be used to determine the customs value in accordance with specified facts,
   (c) Fees and charges that will be applied or, when this is most appropriate, information about how such fees and charges will be calculated.

(3) A condition for obtaining a binding origin information is that the application is made in writing to the customs region where the applicant is domiciled. If the applicant is not domiciled in Norway, the application is sent to customs region Oslo and Akershus. If necessary a sample of the goods concerned and any list of contents, plans, pictures, brochures or other documentation shall be presented by the applicant. The customs region may reject the application if it does not apply to a potentially relevant import or export by the applicant.

Section 12-13-8 *Information on customs duties or fees and charges*

(1) An information on duties or customs fees and charges is only valid for a person who has received the decision in connection with goods imported or exported by that person.

(2) An information is binding for a period of three years from the date on which the decision takes effect, unless otherwise stipulated in the decision. The information is only binding in respect of goods which are subject to customs treatment after the decision is issued.

Section 12-13-9 *Invalidity and revocation of information on customs duties or fees and charges*

(1) An information in advance on customs duties or fees and charges is no longer valid if the applicable rates for customs duties or fees and charges are changed.
(2) The customs region may revoke an information on customs duties or fees and charges given pursuant to Section 12-13-7 if:
  (a) other changes of importance to the information are made in the applied rules, the Customs Tariff, the HS nomenclature, or the Explanatory Notes,
  (b) decisions are made by the HS Committee or Customs Value Committee of the World Customs Organization (WCO) or other international bodies in regard to matters corresponding to those covered by the information,
  (c) multiple decisions for identical questions have been made to an applicant, or
  (d) it is specified in the decision that it can be revoked based on other grounds.

(3) The Directorate of Norwegian Customs may revoke an information on customs duties or fees and charges that it finds to be in violation of applicable law.

(4) The information on customs duties or fees and charges is regarded as revoked from the date the person who received the decision is notified thereof. The person who has received the decision may none the less utilise the decision for a further six months provided documentary proof is available that it was agreed to buy or sell the goods before the decision was revoked. In the decision, the customs region may set a deadline of less than six months.

(5) Upon revocation of an information on customs duties or fees and charges the customs region shall issue a new decision if sufficient information to do so is available.

Section 12-13-10 *Legal effect*

An information in advance that is given pursuant to Section 12-13-1 to Section 12-13-9 shall be accepted as binding upon customs treatment pursuant to Chapters 4 and 8 of the Customs Act if the person who has received the decision requires this.

Section 12-15 Criminal records certificate from the police

Section 12-15-1 *Criminal records certificate from the police*

The customs authorities may require the presentation of an ordinary criminal record certificate from the police in connection with the employment and hiring-in of labour. In

the assessment of whether such a certificate shall be required, consideration shall be given to the nature of the position, the rights and duties that pertain to the position, the tasks that are to be executed and the extent and duration of the position.

Chapter 13 General provisions regarding customs control

Section 13-1 Search etc conducted by the customs authorities

Section 13-1-1 *Search of persons*

(1) A preliminary search of a person may be conducted by the customs authorities as a routine check. This involves searching clothes and head including its hair and orifices, hands, feet and visible foreign objects. One may not require the person being searched to undress so that ordinary briefs or panties and brasserie are uncovered.

(2) If unlawful movement of goods is suspected, the customs authorities may initiate an intrusive search of a person. This may involve complete undressing and an examination of the body, but may not include a physical search of body orifices other than in the head. Such intrusive search shall be carried out in a screened-off area by customs personnel of the same sex as the person being searched. The customs authorities may require the person being searched to move in a manner that enables a check to be made of whether foreign objects are attached to the body.

(3) If the person being searched wishes to use the toilet during the search, the customs authorities may require a specific toilet to be used if unlawful movement of goods is suspected.

(4) If the person being searched is suspected of concealing goods in his or her body, the customs authorities may ask the person being searched to provide a urine sample or faeces in a special toilet. On the same conditions, customs authorities mayconduct a transillumination of the body by means of an approved device. . The customs authorities may also request the prosecuting authority to conduct searches pursuant to the rules of the Criminal Procedural Act.

(5) A search shall be conducted as carefully and considerately as possible and in a manner that causes the least possible offence. Persons who attempt to evade examination may be detained by force.

(6) If, in the case of an intrusive search pursuant to sub-section (2), the person being searched requests, on the spot or within a week, that reasons be given for the suspicion, the customs authorities shall within a week provide a concise justification in writing for such intrusive search. In the justification the customs authorities shall mention the facts underlying their suspicion. They should also mention the main considerations that were crucial to the decision to undertake an intrusive search. The customs authorities are not obliged to disclose sources or search methods which on professional grounds should be treated as confidential towards the person subject to the search or to the public. A complaint lodged or a request for justification does not have suspensive effect on the search.

Section 13-1-2 *Diplomatic and consular representatives etc*

(1) The following may not be examined or detained in connection with customs control:
  (a) Diplomatic and consular representatives at foreign states' foreign service missions in Norway,
  (b) Members of the delegation of the European Commission,
  (c) Foreign NATO forces and forces from other countries participating in Partnership for Peace, personnel at NATO's Headquarters, and persons representing NATO in Norway in other capacities,
  (d) persons holding a United Nations laissez-passer,
  (e) persons holding a letter of recommendation from a Norwegian diplomatic station (Norwegian laissez-passer),
  (f) officers of the International Atomic Energy Agency (IAEA),
  (g) representatives of the Western European Armaments Organisation; see provisions in regulations of 14 February 1997 no. 131,
  (h) representatives of the Organisation for Security and Co-operation in Europe (OSCE); see provisions in regulations of 7 January 2000 no. 14,
  (i) representatives of the inspection group set up in accordance with the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction of 13 January 1993 (Chemical Weapons Convention)

(2) Nor may foreign nationals who are related to and belong to the same household as persons mentioned in sub-section (1) be examined or detained in connection with customs control.

(3) Personal luggage belonging to persons as mentioned in sub-sections (1) and (2) may not be examined unless there is reasonable cause to suspect that the luggage

contains objects that the person is not free to bring to Norway pursuant to Section 5-3-2, or objects that are dependent on permission from other authorities. If a check is carried out, the owner of the luggage has the right to be present.

Section 13-2 The customs authorities' power of access outdoors

Section 13-2-1 *The customs authorities' power of access*

The customs authorities shall have unimpeded access to any place in ports and airports, irrespective of security and access procedures in force for such areas. Power of access also covers buildings connected with the operation of such areas. The security and access procedures shall in such cases be adapted to the needs of the customs authorities, and the owner of the area shall bear the costs incurred in giving the customs authorities access to the area.

Section 13-3 Control of movement of goods etc

Section 13-3-1 *Means of transport, luggage, postal consignments etc*

(1) Control measures may include disassembly of control objects, temporary appropriation of keys for any means of transport, removal of control objects to a suitable control facility, x-ray scanning of any means of transport and luggage, detector dog search and opening of postal consignments. Such control measures shall be carried out as carefully and considerately as possible.

(2) Courier post to foreign states' foreign service missions in Norway, NATO's Headquarters in Norway, the United Nations and its agencies and organisations shall only be checked provided the Ministry of Foreign Affairs has approved that this be done. The required courier ID must be presented in order to avoid control pursuant to this section.

(3) Where means of transport are concerned, see also Section 13-7-1.

Section 13-4 Control of documents etc

Section 13-4-1 *Control of documents etc*

(1) The customs authorities decide in the individual case whether a check shall be made of documents and software, and to what extent and in what manner this shall in the event be done.

(2) If the customs authorities in connection with such a check come into possession of surplus information, such information shall as soon as possible be expunged or returned. Insofar as practically possible, the information shall be examined at the site being checked. By 'surplus information' is meant information on matters of no significance for the check by the customs authorities.

Section 13-4-2 *Identification*

If there is a check of the person who has a duty to disclose information, those who take part in the check must show identification to the person who has a duty to disclose information.

Section 13-4-3 *Information about duties and rights*

The person who has a duty to disclose information shall be informed of his/her duty to disclose information, duty to help facilitate a check and his/her right to appeal an order to help facilitate the examination.

Section 13-4-4 *Copying of electronic information*

When the customs authorities copy, techniques and software shall be utilised that safeguard the confidentiality and integrity of the data.

Copying of electronic files should preferably occur at the location of the person who has a duty to disclose information, but it may occur in premises that the customs authorities have at their disposal if the person who has a duty to disclose information consents.

If the person who has a duty to disclose information shares an electronic file with others, and the file is arranged in such a way that the customs authorities cannot immediately distinguish the information that applies to the person who has a duty to disclose information (mixed file), the whole file may be copied.

If the person who has a duty to disclose information consents, equipment containing electronic files may be removed from the person who has a duty to disclose information's offices in connection with the copying. It shall be written down which equipment is removed and when and how it will be returned. The person who has a duty to disclose information and the customs authorities shall sign the document.

Section 13-4-5 *Access to electronic file*

The access to copies that the customs authorities have made of electronic files shall be terminated no later than the date when the final report on the check has been completed. When the access has been terminated, the customs authorities shall not conduct searches or any other examination of the copy of the electronic file.

Access to electronic files may be reopened in order to confirm or invalidate information from persons who have a duty to disclose information, to verify previously extracted data or if the administrative procedure reveals that there is a need for further information or documentation. When reopening a file, the person who has a duty to disclose information shall be informed.

Section 13-4-6 *Appeal of order*

If an order for examination of the activity's file is appealed, the order shall be complied with even if the appeal has not been decided.

If an order to disclose paper documents, electronically stored information, programmes or programme systems is appealed, the paper documents, storage media, the unit in which it is located or a copy of the electronic information shall be sealed.

It is the customs authorities who decide whether the paper documents, storage media, the unit in which it is located or a copy of the electronic information shall be sealed. This decision may not be appealed.

The sealed material shall be stored at the customs authorities until the appeal has been decided.

If the appellant is found in favour of, the sealed material shall be handed over to the appellant if it belongs to the appellant. If sealed material is stored in a storage medium that belongs to the customs authorities, the data of the person who has a duty to disclose information shall be deleted as described in Section 13-4-9. If it will not result in an

appreciable delay, the person who has a duty to disclose information shall be given an opportunity to be present when the sealing is broken.

If the appellant is not found in favour of, the appellant shall be informed of this.

Section 13-4-7 *Report*

The person in charge of the check is responsible for seeing that a report is drawn up. In the event of a check of the person who has a duty to disclose information, the report shall include:

1. information about when the check took place, the objective and the statutory authority for the check,
2. information about notification of the person who has a duty to disclose information
3. specification of those who were present at the check and the contact person for the party that is subject to customs and duties,
4. an overview of documents, data storage media, etc. that were disclosed to the authorities during the check,
5. an overview of the actual conditions of importance for the check, dividing it into actual information pertaining to the person who has a duty to disclose information with whom the check was held and information pertaining to other persons who have a duty to disclose information respectively,
6. information about other special conditions.

For other customs checks, the requirement for documentation is adapted to the check that is made.

A report in accordance with sub-section (1) shall be submitted to the person who has a duty to disclose information, with the exception of any information pertaining to other persons who have a duty to disclose information.

Section 13-4-8 *Return*

Paper documents shall be returned as soon as possible, maybe after copies have been made of documents that are assumed to be significant to the check. If there is a need to keep original documents beyond a reasonable time, the person who has a duty to disclose information may demand to receive a copy of the documents.

Borrowed electronic storage media shall be returned as soon as there is no longer a need for them with regard to the check.

Section 13-4-9 *Deletion of electronically copied files*

Deletion shall occur in such a way that a reconstruction of the data is not practically possible. A representative for the activity may demand to be present during the deletion.

Copies of electronic files shall be deleted no later than the date when the case is finally decided. The case is regarded as finally decided when the deadline for change and the deadline for legal action have expired or when there is a final and conclusive judgement and the claim has been paid.

When copying electronic files, where these are arranged in such a way that the customs authorities cannot immediately distinguish which information applies to which persons who have a duty to disclose information (mixed file), the whole file shall be deleted no later than the date when the cases have been finally decided.

Section 13-2-10 *Deck logbook*

The customs authorities may require presentation of the deck logbook in order to check the correctness of information given by the person in charge of a vessel or by a shipping company

Section 13-5 Control of customs warehouses

Section 13-5-1 *Control of customs warehouses etc*

The customs authorities may check any means of transport that comes to or leaves a customs warehouse. The customs authorities may check all goods that arrive, are removed from or stored in a customs warehouse. The customs authorities may at any time inspect the customs warehouse accounts and the warehoused goods.

Section 13-6 Customs authorities' power to use force

Section 13-6-1 *General provisions on official acts and use of force*

(1) Any person who exercises customs authority may use force during the initiation and implementation of an official act provided this is done within the framework of the Customs Act and is otherwise deemed necessary and prudent in consideration of the seriousness of the situation, the consequences for the person against whom the use of force is directed and other circumstances.

(2) Any person who exercises customs authority shall not employ stronger means before milder means have been tried unsuccessfully, or the situation indicates that such milder means must be assumed to be insufficient or inexpedient. The objective of the official assignment shall be sought to be achieved through information, advice, order or warning, or by initiating regulatory or preventive measures.

(3) During the performance of his duty, any person who exercises customs authority shall be truthful, fair and impartial.

(4) The performance of duty shall always be based on respect for the basic human rights and the dignity of the individual.

Section 13-6-2 *Access by force to a means of transport, place or area*

(1) Where the customs authorities initiate and implement an official act to obtain access to a means of transport, place or area to which they have right of access or of search under the Customs Act, they shall proceed in such manner and by such means as are lawful, and as are deemed necessary and proportionate in consideration of the seriousness of the situation, the nature and purpose of the official act and other circumstances.

(2) If the use of force results in injury to a person or damage to property, or the situation indicates that a complaint may be lodged over the customs authorities' conduct, the person exercising customs authority shall report the matter to their superior immediately. This report shall be in writing.

Section 13-7 Duty to assist in customs control

Section 13-7-1 *Duty to assist in customs control*

Any person who is stopped by the customs authorities shall provide their personal details if asked to do so. Such information shall be given and such assistance rendered as the customs authorities consider necessary for the exercise of customs control. This may involve opening of luggage, assistance in unpacking, showing the goods, pointing out closed compartments etc

Section 13-7-2 *Hand over of passenger information*

(1) The carrier or representative of the carrier shall when ordered to do immediately give the customs authorities any information which the customs authorities consider necessary in order to conduct a check on passengers travelling to or from Norwegian customs territory by the carrier's means of transport. The carrier or the carrier's representative shall also provide information on passengers registered in the ticket booking register.

(2) The information obligation only applies to information about persons who are en route to or from the customs territory or in connection with an imminent journey from the customs territory.

(3) The carrier shall give the customs authorities the information by providing access to a terminal in premises assigned by the customs authorities, or in another electronic format.

(4) The customs authorities may only obtain information which is necessary for the implementation of the customs authorities' control activity. The information may not be transferred electronically to or directly stored on the customs authorities' computer systems.

Chapter 14 Customs cooperation with another state

Section 14-1 Enforcement of another state's customs provisions in the control area on Norwegian territory

Section 14-1-1 *Enforcement of Swedish and Finnish customs provisions on Norwegian territory*

(1) The control areas on the national border between Norway and respectively Sweden and Finland consist of the areas and stretches mentioned in Section 14-2-1 and Section 14-2-2.

(2) In the control areas both Norwegian and respectively Swedish and Finnish customs authorities may carry out customs clearance and customs control in accordance with both Norwegian and respectively Swedish and Finnish customs provisions. By 'Swedish and Finnish customs provisions' is meant both national provisions which the customs authorities are required to enforce and corresponding EU provisions.

Section 14-2 Establishment of a special control area

Section 14-2-1 *Control area along the border between Norway and Sweden*

(1) The control area's land and sea area extends 15 kilometres in a straight line from the national border between Norway and Sweden. To the north the control area extends to the national border at Treriksrøysa between Norway, Sweden and Finland. To the south the control area extends to the point of intersection of two lines drawn respectively one nautical mile southeast of Bjørneskjær and two and a half nautical miles southwest of Sponvika.

(2) The Norwegian side of the following railway lines with station areas belongs to the control area:

(a) Oslo – Gothenburg
(b) Oslo – Laxå
(c) Trondheim – Ånge
(d) Narvik – Luleå

(3) The Norwegian side of the following stretches of road belongs to the control area:

(a) Junkerdalen – Fauske
(b) Junkerdalen – Moe
(c) Strimasund – Tärnaby
(d) Narvik – Luleå
(e) Joesjö-Tärnaby
(f) Merkenes – Arjeplog

(4) The provisions applying to the control area also apply to other Norwegian territory if a suspect is pursued across the border of the control area in direct connection with an assumed violation.

Section 14-2-2 *Control area along the border between Norway and Finland*

The control area extends seven kilometres in a straight line from the national border between Norway and Finland. To the west the control area extends to Treriksrøysa between Norway, Finland and Sweden. To the east the control area extends to the border marker at Krokfjellet.

Section 14-3 Enforcement of Norwegian customs provisions on the territory of another state

Section 14-3-1 *Enforcement of Norwegian customs provisions on Swedish territory*

(1) Customs clearance and customs control in the control area in Swedish territory shall be carried out in conformity with both Norwegian and Swedish customs provisions, the Agreement of 28 October 1959 No. 1 between Norway and Sweden respecting border customs co-operation and the Agreement concerning customs cooperation between the European Community and the Kingdom of Norway.

(2) Customs clearance and customs control may be carried out by Norwegian or Swedish customs authorities.

Section 14-3-2 *Enforcement of Norwegian customs provisions on Finnish territory*

(1) Customs clearance and customs control in the control area in Finnish territory shall be carried out in conformity with both Norwegian and Finnish customs provisions, the Agreement of 10 December 1968 No. 1 between Norway and Finland

respecting border customs co-operation and the Agreement of 10 April 1997 No. 1 concerning customs cooperation between the European Community and the Kingdom of Norway.

(2) Customs clearance and customs control may be carried out by Norwegian or Finnish customs authorities. Customs control should in general only take place on international roads between the two countries.

Chapter 16 Penalties and other sanctions

Section 16-8 Forfeiture

Section 16-8-1 *Repayment of seized means of payment*

(1) Means of payment which following violation of Section 3-1-11 are seized by the customs authorities pursuant to the Customs Act Section 16-13, shall be returned to the person who had the means of payment with him/her upon importation or exportation unless forfeiture takes place. Any fine imposed in connection with violation of the provisions will be deducted prior to return.

(2) If the customs authorities fail to make contact with the person who had the means of payment with him/her, the means of payment shall pass to the public treasury one year after the question of forfeiture was decided by the prosecuting authority.

Section 16-9 Fine in lieu of prosecution

Section 16-9-1 *Issuance of fine in lieu of prosecution*

(1) The customs authorities may impose a fine on the spot or after the event in the form of a summary fine in lieu of prosecution in the cases of illegal importation mentioned in Section 16-9-2. By 'illegal importation' is meant the importation or attempted importation of goods outside the control of the customs authorities in violation of provisions made by or under the Customs Act.

(2) A fine in lieu of prosecution may not be issued in respect of goods for which a special importation permit is required, including drugs, medicines, weapons, live animals and meat from countries where there is a danger of infection with diseases

of domestic animals. However, a fine in lieu of prosecution may be issued in connection with the illegal importation of alcoholic beverages.

Section 16-9-2 *Fine in lieu of prosecution – goods and fines*

(1) Illegal importation of the following goods may be settled by fines in the following amounts in lieu of prosecution:

(a) up to 10 litres of beverage of alcoholic strength higher than 22 per cent and not exceeding 60 per cent by volume:

No. of litres	*Amount of fine*
1 or less	NOK 400
exceeding 1 – not exceeding 2	NOK 800
exceeding 2 – not exceeding 3	NOK 1600
exceeding 3 – not exceeding 4	NOK 2500
exceeding 4 – not exceeding 5	NOK 3400
exceeding 5 – not exceeding 6	NOK 4500
exceeding 6 – not exceeding 8	NOK 7000
exceeding 8 – not exceeding 10	NOK 9500

(b) up to 20 litres of beverage of alcoholic strength higher than 7.0 per cent and not exceeding 22 per cent by volume:

No. of litres	*Amount of fine*
2 or less	NOK 400
exceeding 2 – not exceeding 4	NOK 800
exceeding 4 – not exceeding 6	NOK 1600
exceeding 6 – not exceeding 8	NOK 2500
exceeding 8 – not exceeding 10	NOK 3400
exceeding 10 – not exceeding 12	NOK 4500
exceeding 12 – not exceeding 16	NOK 7000
exceeding 16 – not exceeding 20	NOK 9500

(c) up to 100 litres of beverage of alcoholic strength higher than 2.5 per cent and not exceeding 7.0 per cent by volume:

No. of litres	*Amount of fine*
10 or less	NOK 400
exceeding 10 – not exceeding 20	NOK 800
exceeding 20 – not exceeding 30	NOK 1600
exceeding 30 – not exceeding 40	NOK 2500
exceeding 40 – not exceeding 50	NOK 3400

exceeding 50 – not exceeding 60	NOK 4500
exceeding 60 – not exceeding 80	NOK 7000
exceeding 80 – not exceeding 100	NOK 9500

(d) up to 2000 cigarettes, cigars or cigarillos:

No.	*Amount of fine*
400 or less	NOK 400
exceeding 400 – not exceeding 600	NOK 800
exceeding 600 – not exceeding 800	NOK 1600
exceeding 800 – not exceeding 1000	NOK 2500
exceeding 1000 – not exceeding 1200	NOK 3600
exceeding 1200 – not exceeding 1600	NOK 6100
exceeding 1600 – not exceeding 2000	NOK 8600

(e) up to 2000 grams of snuff, chewing tobacco and smoking tobacco:

No. of grams	*Amount of fine*
500 or less	NOK 400
exceeding 500 – not exceeding 750	NOK 800
exceeding 750 – not exceeding 1000	NOK 1600
exceeding 1000 – not exceeding 1250	NOK 2500
exceeding 1250 – not exceeding 1500	NOK 3600
exceeding 1500 – not exceeding 2000	NOK 6100

(f) up to 80 kg of meat products:	*Amount of fine*
10 or less	NOK 400
exceeding 10 – not exceeding 20	NOK 800
exceeding 20 – not exceeding 30	NOK 1600
exceeding 30 – not exceeding 40	NOK 2500
exceeding 40 – not exceeding 60	NOK 4500
exceeding 60 – not exceeding 80	NOK 6500

(g) fuel:

No. of litres	*Amount of fine*
100 or less	NOK 400
exceeding 100 – not exceeding 200	NOK 800
exceeding 200 – not exceeding 400	NOK 1600
exceeding 400 – not exceeding 500	NOK 2500
exceeding 500 – not exceeding 600	NOK 3400

(h) other goods to a value up to NOK 20 000:

Value in NOK	*Amount of fine*
2800 or less	NOK 400
exceeding 2800 – not exceeding 5000	NOK 800
exceeding 5000 – not exceeding 7500	NOK 1600
exceeding 7500 – not exceeding 10 000	NOK 2500
exceeding 10 000 – not exceeding 15000	NOK 4500
exceeding 15 000 – not exceeding 20000	NOK 6500

(2) Luggage for personal use that may be imported duty-free under the Customs Act Section 5-1, sub-section (1)(a) shall not be included in the quantitative and value limits in sub-section (1). The right to import goods duty-free pursuant to the said provision does not lapse in the case of illegal importation that may be settled by fine in lieu of prosecution. This applies regardless of whether the person charged accepts or does not accept the fine.

(3) If one and the same violation includes two or more types of goods mentionedin sub-section (1), the respective fines are added together to comprise an overall fine. A fine in lieu of prosecution may not be issued if the overall fine exceeds NOK 20 000.

Section 16-9-3 *Forfeiture*

(1) A fine in lieu of prosecution shall include forfeiture of the illegally imported goods.

(2) If considered reasonable with regard to the person charged, an amount equivalent
(3) to the value of the goods may be forfeited instead of the goods. The same applies if it is impracticable for the customs authorities to take charge of the goods. Customs duty and taxes shall be paid on goods that the traveller is allowed to keep pursuant to this provision.

Section 16-9-4 *Alternative prison sentences*

A fine in lieu of prosecution shall include an alternative prison sentence. The alternative prison sentence shall be determined as follows:

(a) fine not exceeding NOK 400: 1 day sentence
(b) fine not exceeding NOK 1500: 2 day sentence
(c) fine not exceeding NOK 3000: 3 day sentence

(d) fine not exceeding NOK 8000: 4 day sentence
(e) fine not exceeding NOK 14 000: 6 day sentence
(f) fine not exceeding NOK 20 000: 9 day sentence

Section 16-9-5 *Issuance of fine in lieu of prosecution*

(1) A summary fine in lieu of prosecution shall as a rule be issued in direct connection with the violation and in the presence of the person charged. A fine issued on the spot becomes void if not accepted immediately. If the person charged is below the age of 18 a brief time-limit may be allowed for acceptance of the fine.

(2) A fine may however be issued after the event on the basis of reports from Finnish or Swedish customs authorities. The fine shall in such case state that, if the fine is accepted, this should be notified within a stipulated time limit. The time limit shall be set such that the person charged has time for reflection which should ordinarily be between three and ten days. Such fine becomes void if not accepted within the time limit.

Section 16-9-6 *Required contents*

A fine in lieu of prosecution shall be dated and signed by a representative of the customs authorities and contain

(a) the name, address and national identity number of the person charged,
(b) an indication in key words of the penal provision applied and of the offence to which the fine relates,
(c) stipulation of the fine and in the event the forfeiture that is imposed, and the prison sentence that comes into play if the fine is not paid.

Section 16-9-7 *Annulment and cancellation*

(1) A fine in lieu of prosecution that contains any clerical error, calculation error or other obvious inaccuracies or omissions that are discovered in direct connection with the acceptance of the fine may be annulled and a new one issued.

(2) The prosecuting authority may cancel an accepted fine in favour of the person charged.

Section 16-10 Additional customs duty

Section 16-10-1 *Assessment of additional customs duty*

(1) Additional customs duty is assessed after a concrete overall assessment in which account is taken of the degree of culpability, the size of the evasion and other circumstances. The basis for the assessment is the customs duty that the perpetrator has evaded, or has attempted to evade, on the goods to which the customs duty violation relates.

(2) As a rule additional customs duty shall range from 0 to a maximum of 30 per cent in the case of negligent violations and from 30 to a maximum of 60 per cent in the case of grossly negligent or wilful violations.

Section 16-14 Treatment of seized goods

Section 16-14-1 *Treatment of seized goods*

(1) Seized goods other than highly perishable goods and live animals may also be delivered to their owner against payment of customs duty and excise taxes. A condition for such delivery is that security is provided that is equivalent to the value of the goods. Where a deposit is not paid, security shall be provided in the form of surety. The Tax Payment Regulations Section 14-20-4 apply correspondingly insofar as appropriate. Delivery may not take place if the offence is reported to the prosecuting authority.

(2) Seizure may be waived if there is reason to assume that the customs authorities can at all times gain disposal over the goods or their value. Such value shall be determined by the customs authorities and accepted by the owner.

Section 16-15 Violation fines for failure to declare means of payment

Section 16-15-1 *Imposing and setting violation fines*

(1) Violation fines are imposed by the customs region.

(2) In the event of a breach of the obligation of declaration for cash and other means of payment pursuant to Section 3-1-11, a fine of 20 per cent of the face value of the means of payment will be imposed.

(3) The basis for calculation of the fine is the entire amount.

(4) If special circumstances so warrant, the fine may be set lower than the rate specified in sub-section (2), or it may be waived entirely. Special circumstances are defined here as circumstances beyond the control of the declarant including unforeseen currency fluctuations or other special circumstances that cannot be blamed on the declarer.

(5) Fines shall be set in Norwegian kroner.

Section 16-15-2 *Detention of means of payment*

(1) In the event of no declaration of means of payment, the customs region may detain means of payment equivalent to the size of the fine.

(2) If means of payment are detained, it should mainly be banknotes and coins that are detained. If there is no declaration of means of payment other than cash, the whole security or all securities may be detained if they cannot be divided up or if there is any uncertainty about their value.

(3) If there is suspicion of a violation of Section 332 and Section 337 of the Norwegian General Civil Penal Code, the means of payment shall be seized pursuant to the rules in Section 16-13 of the Customs Act and Section 206 of the Criminal Procedure Act, and then be handed over to the police or the prosecuting authorities.

Section 16-17 Determination of violation fines

Section 16-17-1 *Determination of violation fines*

(1) The determination of violation fines shall be within the following limits:
  (a) Violation of the Customs Act Section 3-1 up to 75 court fees
  (b) Violation of the Customs Act Sections 3-2 to § 3-7 up to 25 court fees
  (c) Violation of the Customs Act Sections 4-1, 4-10 and 4-11 up to 75 court fees
  (d) Violation of the Customs Act Section 4-12 up to 50 court fees

(e) Violation of the Customs Act Sections 4-20 to 4-25 up to 75 court fees
(f) Violation of the Customs Act Section 4-30 up to 25 court fees
(g) Violation of the Customs Act Section 16-17 sub-section (1) (d) up to 75 court fees

(2) In especially gross violations, violation fines can be determined of up to twice the amount limits pursuant to sub-section (1). When determining violation fines it shall be emphasized on:
(a) The nature of the infringement and scope
(b) Repetition
(c) The violation is revealed in customs control

Chapter 17 Commencement and amendments to other regulations

Section 17-1-1 *Commencement and amendments to other regulations*

These regulations enter into force on 1 January 2009. The following regulations are revoked from the same date:

Last amendments as of 8. February 2017