



# Norwegian Customs is digitalizing the flow of information for all movement of goods in to and out of Norway – and will be requiring digital information about goods and means of transport.

Norwegian Customs works to ensure compliance with laws and regulations and efficient movement of goods across the national border. We have observed a continuous and considerable increase in the movement of goods, as well as increased expectations of accessibility, service and digitalization. At the same time, the Norwegian rules and regulations must be harmonized with the new Union Customs Code. To ensure efficiency and a robust basis for control, Norwegian Customs aims to introduce fully digital border crossings in a way that is simple, quick and efficient for commercial parties.

Value chains in the transport sector are closely intertwined, and it is important that all parties who *work with Norwegian importers, carriers or freight forwarders help provide digital information quickly, so that their partners will be able to fulfil their obligations when importing and exporting goods to Norway.*

We urge all those involved to start making the necessary changes within their own organization to prepare for the changes described. This includes changes to both processes and computer systems.

## **Digitoll – for a more automated and efficient border crossing**

Digital customs ([Digitoll](#)) is a concept that supports the collection of digital information and compliance with obligations (advance notice, declaration, notification and presentation) to which commercial actors are subject. Norwegian Customs uses the information for risk assessment and target selection purposes. The concept allows for a more automated and efficient border crossing.

## **New regulations**

On 01/01/2023, new customs legislation enters into force in Norway.

One key change is that *all goods must be placed under a customs procedure and, as a main rule, must be declared by the time the goods cross the border, at the latest*. This means that information about goods must be sent to customs authorities digitally, before or by the time the goods cross the border, at the latest. Which information that is required for crossing the border will depend on the customs procedure that is applied.

Over the course of 2023 and 2024, Norwegian Customs will implement systems to collect and process information before or at the border crossing. This will have major implications for the commercial sector. The current arrangement, where goods can be transported directly to the consignee of the goods and declared within 10 days (direct transport), will be discontinued. A main requirement for digital notification information about goods to be imported into the country, must be delivered digitally.

### **Declaration obligation**

The declaration obligation refers to the obligation to declare that goods are to be placed under a customs procedure. All goods must be placed under a customs procedure by the time it crosses the border, at the latest. This means that information must be submitted to customs authorities at an earlier point in time, compared to current practices, which entails that the information to a greater extent will have to follow the goods.

The most significant changes related to customs procedures:

- Goods imported for free circulation, use or consumption shall be placed under the procedure for clearance for free circulation. This procedure entails an immediate obligation to calculate customs duty. Once the conditions for the procedure have been met, and all necessary permits for importation of the goods have been obtained, the goods are cleared for free circulation.
- Goods that are to be placed in a customs warehouse must be placed under the procedure for customs warehousing.
- Transit becomes a separate customs procedure.

The current direct transport arrangement is discontinued. Under the current customs warehousing system, this arrangement allowed for the declaration of such goods up to ten days after the goods had been imported into the country. When the procedure for customs warehousing is made subject to declaration, it means that a declaration must be submitted before or, at the latest, at crossing the border. This means that the declarant must have all the necessary information about the goods before arriving at the border. To achieve this, the importer in Norway, exporter abroad, carrier and forwarder must establish processes that ensures the transfer of information early enough to allow for this information to be presented at the time of crossing the border, at the latest.

Transitional schemes will be put in place.

- From 1 January 2023, direct transport of goods to the consignee and declaration of the goods up to 10 days after crossing the border will be possible. One major change, however, is that goods from countries outside the EU and Switzerland subject to veterinary or plant health restrictions, must always be declared by the time the goods cross the border, at the latest.
- At some point, the current direct transport arrangement will be discontinued.

### **Notification obligation**

The notification obligation refers to the obligation to give notice of arrival in the customs territory, as well as of the means of transport, the time and place of entry and the goods carried as cargo. Digital notification will be required from primo 2025.

Until then, Norwegian Customs will offer system support for the reporting of information for digital compliance with notification obligations. Solutions are developed in stages for different means of transport. Norwegian Customs recommends that anyone involved in the transport industry implement these solutions as soon as system support is available. This way, you will be able to adjust your own computer systems and processes in good time before digital notifications become a requirement in primo 2025.

Digitalization of this obligation entails the submission of structured digital information to customs authority computer systems before or at crossing the border, at the latest. The information to be provided will, in many cases, come from several different sources in the transport chain. That is why all those involved in the transport chain must establish routines to ensure that all necessary information can be provided before or at the time the means of transport arrives at the border.

**Roll-out timeline for digital notification:**

- From 9 November 2022: Voluntary digital reporting for compliance with notification obligation at Svinesund and Ørje customs offices.
- From January 2023: The service will become available for other customs offices for cargo transport by road and ferry. A more detailed roll-out plan for these customs offices will be made available later.
- 1 October 2023: System support for digital reporting and processing of notification information for all air cargo.
- 30 June 2024: System support for digital reporting and processing of notification information for sea and rail cargo.
- Digital customs for exports will be introduced at a later date.

Until the enterprise is able to comply with digital declaration obligations for all customs procedures for all types of goods, and digital notification before or at the border has been made a requirement, the driver will have to present documentation for the cargo upon arriving at the border.

For more information, please contact [our contact centre](#) Read more about the introduction of Digitoll here: [www.toll.no/digitoll](http://www.toll.no/digitoll)

Sincerely,

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Director General of Customs  
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The document is electronically approved