



TOLLETATEN
NORWEGIAN CUSTOMS

WCO-UPU Global Conference 2023

Norwegian perspective on information management for small consignments

Norwegian Customs

Viggo Elster

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“The Geography”




CAPITAL: Oslo
POPULATION: 5,408 mill.
AREA: 385,199 square km.
Longitude Oslo 59° 91' N
Arable land 2,2 %


CAPITAL: Tokyo
POPULATION: 126,168 mill.
AREA: 377,835 square km
Longitude Tokyo 35° 42' N
Arable land 11,3 %

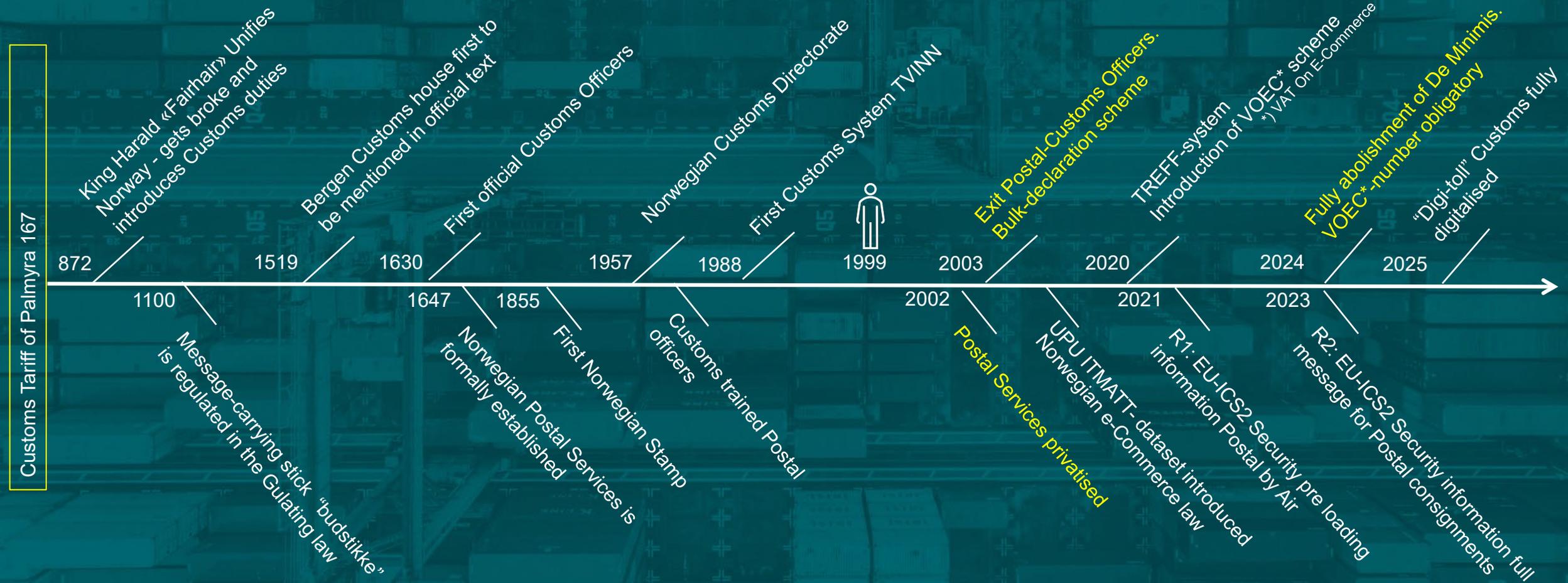


Norway from a Customs Perspective

- 2562 km land border – with Sweden, Finland and Russia
 - 32 border stations 10 with shared responsibilities with Sweden and Finland (80 unmanned border crossings)
- 2532 km sea border
 - 640 ISPS ports
- 8 int. airports (+ 21 ad hoc manned)
- Incoming volumes:
 - 1,2+ million lorries
 - 260 000+ containers
 - 8 million import declarations
 - 45 million postal consignments
- Organizational preconditions:
 - ~1500 Employees
- Member of EEA (European Economic Area), EU security area, but not member of EU Customs Union.



Time line of Customs and the Norwegian Postal service



Customs Tariff of Palmyra 167



Simplification or Control ?

Or is both possible?

e-Commerce a new era of Customs handling of small consignments - from letters to millions of small packages

- Postal privatisation meant no special customs-trained postal officers
 - Less boots on the ground, risk of overload in the postal stream
- New schemes and regulation after 2003 that helped mitigate the small consignment challenge
 - Bulk declaration (2003)
 - VOEC – VAT On E-Commerce (2020)
 - Pre arrival warning – safety and security (2021→)
- New division into value segments:
 - \$ 0-35 (NOK 0-350) De minimis segment - no custom duties, tax or excise - no declaration (Sunset 2024)
 - **New** \$ 35-300 (NOK 350-3000) low value segment - not part of trade statistics- possibility to have simplified procedures
 - \$ 300 → (NOK 3000 →) normal Customs declaration, all duties and excises due, part of trade statistics

“Bulk”- declaration scheme

- **Scope:**
 - Goods to private persons
 - No restrictions or excise duty goods (i.e tobacco, alcohol and foodstuff)
 - Value 350-3000 NOK (\$35-300)
 - One or two declaration a day, just stating numbers of consignments, values and VAT & Customs Duties
 - Given to big & trustworthy transport companies/forwarders handling customs clearance of small consignments
- **Audit list – post declaration control**
 - Deliver list with detailed information on the declared goods corresponding to **CN 23**, at agreed time.
 - Previously sent by email with pdf, now delivered by API to risk analysis module (TREFF) in Customs
- **Future:**
 - Accessible for more transport/forwarders
 - Turning towards more information arriving preloading/prearrival

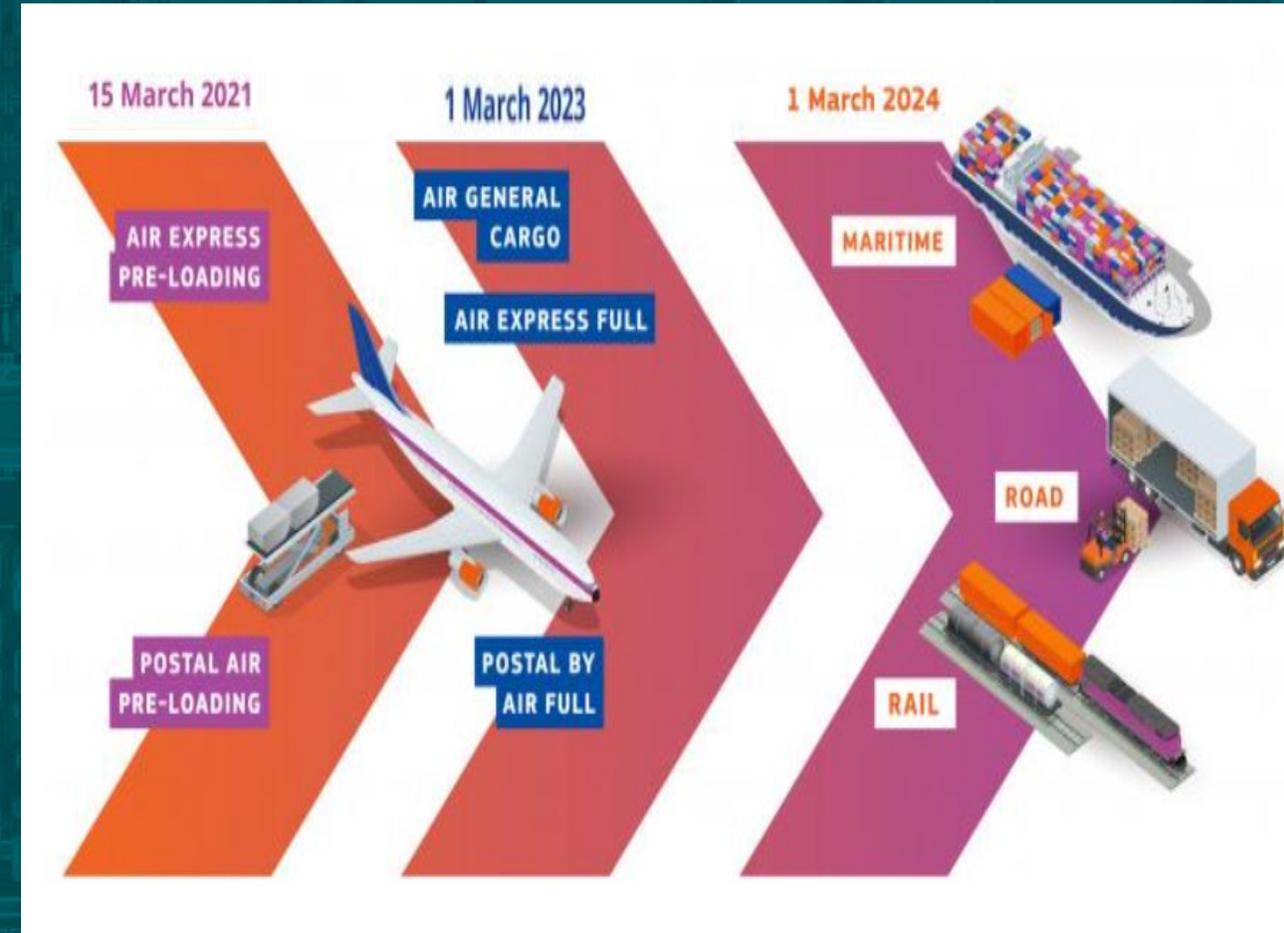
VOEC – VAT On E-Commerce – abolishment of the De Minimis rule

- OECD - Model: “The Destination Principle”,
 - The «sales platform» is responsible for calculation at the time of sales and collection of VAT(GST) on behalf of Norwegian Tax authorities
 - VAT due quarterly – returns may be subtracted from collected VAT
- Scope:
 - Goods with value 0- 3000 NOK (\$ 0-300) – shall replace De Minimis
 - **Value per item not per consignment** – (favoured by the sales platforms)
 - To private consumers in Norway
 - Exception: foodstuffs, goods subject to excise duties or restricted goods
 - No customs duties - no declaration - no administrative handling fees
- Simplified Customs procedures – released at the border
 - only pre/arrival notice based on ENS data set with some additions notably:
- The VOEC – number which **must** accompany the consignment
 - Digitally from 1/1 2024
- Pre release digital risk management in TREFF



EU-Pre Arrival Warning – ICS- 1&2&3

- The EU Import Control System – Security controls
- Applicable to all consignments entering EU, Norway and Switzerland from other countries
 - Release1: Express and post in air cargo
 - Data: PLACI +1 (Pre-loading advance cargo information)
 - R2: All air consignments in postal, express and general cargo consignments
 - Data: pre-arrival ENS* data requirements.
 - R3: All transport modes
 - Data: pre-arrival ENS* data requirements.
- Data to be assessed in the CRMS
 - (EU Customs Risk Management System)
- Accelerated digitalisation in transport sector



*) European Union: Entry Summary declaration

At the end of the day- challenges

- Information in various systems and channels
 - Coordination challenges both in information handling and development, and
 - Burdensome for Economic Operators
- Information both quality and quantity
 - A handwritten CN 22 is not enough – in reality CN 23 is a minimum from commercial sellers → ITMATT essential
- Professional and reliable partners in the logistics chain like the Postal Services
 - Establish contacts and give information as often as possible
 - The transporters can help bringing the Customs message up-stream
 - Will supply ideas and help map the logistics chain
- **Special challenges with the VOEC scheme:**
 - Challenging audits of the sellers platforms due to poor data quality at the border
 - No reliable import data to compare with VAT submission from the sales platforms
 - Risk of double taxation if VOEC-number is missing in the EAD, a normal declaration must be filed
 - Consumer gets charged twice – the sales platform must repay the VAT which may seem arbitrarily

Thank you very much! どうもありがとうございます

...and welcome to: Ms. Stephanie Glover, Canada Post





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