



Norwegian Customs is digitalizing the flow of information for all movement of goods in to and out of Norway

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 European 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.

Digitoll is a concept that supports digital submission of information and fulfillment of obligations (pre-notification, declaration, notification and disclosure of information, and presentation) for business operators. Norwegian Customs uses this information for efficient customs processing, release of goods consignments, and targeted assessment of measures to ensure compliance with the many regulations for the import and export of goods. The concept provides a more automated and efficient border crossing while improving control over the consignment of goods.

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 IT systems.

New regulations

From 01/01/2023 new customs legislation entered 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.

Digital fulfillment of notification and disclosure of information obligations will be mandatory before crossing the border starting September 15th, 2026. It will be possible to refer to goods at the border crossing either by providing the identification number of the import declaration or the warehouse goods registration number.

Declarations before border crossing will be mandatory before crossing the border starting March 1st, 2027. 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 on that date.

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 they cross the border, at the latest. Consequently, information must be submitted to customs authorities at an earlier point in time, compared to current practices. This means 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 immediate release import. 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 immediate release import, which means they are free to be used sold or consumed in the Norwegian customs area.
- Goods that are to be placed in a customs warehouse must be placed under the procedure for warehouse release.
- Transit becomes a separate customs procedure.

The current direct transport arrangement will be discontinued from March 1st, 2027. 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 warehouse release 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 have been put in place:

- From 1 January 2023 to March 1st, 2027, direct transport of goods to the consignee and declaration of the goods up to 10 days after crossing the border will still 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.

Notification and disclosure of information obligation

The notification and disclosure of information 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. The plan is to make digital notification and disclosure of information required from September 15th, 2026.

Norwegian Customs already offers system support for the reporting of information for digital compliance with notification and disclosure of information obligations for the different modes of transport. Norwegian Customs recommends that anyone involved in transport value chains for Norwegian import implement these solutions as soon as possible. This way, you will be able

to adjust your own IT systems and processes well before digital notification and disclosure of information becomes a requirement on September 15th, 2026.

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.

An overview of the data elements for the different notifications can be found here:
<https://toll.github.io/>

Norway is an independent customs territory and is not a member of the EU, which means that Norway has its own national regulations and control needs. Through the EEA Agreement, Norway is obligated to implement EU regulations. Therefore, both ICS2 and the digital notification and disclosure of information requirement will be introduced, and this will be a requirement for all goods entering Norway.

The information to be provided will, in many cases, come from several different sources in the transport value 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.

Until the enterprise can comply with digital declaration obligations for all customs procedures for all types of goods, and digital notification and disclosure of information 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 about Digitoll, please contact us at kontaktsenteret@toll.no.

Read more about the introduction of Digitoll here: www.toll.no/digitoll.

Regards,

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The document is electronically approved