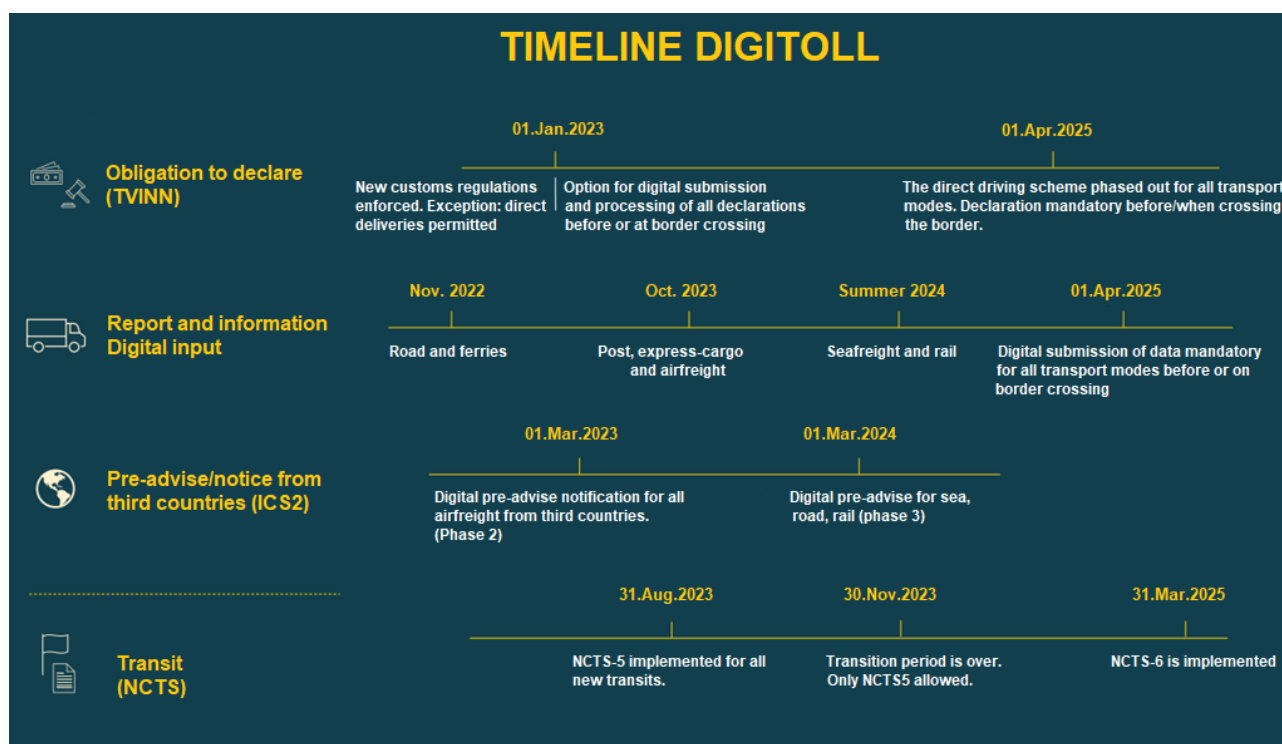




## Digitoll is Norwegian Customs' requirement for future customs clearance.

- In principle, all goods must be cleared through customs BEFORE the border crossing.
- The 10-day rule disappears.
- Customs clearance must be reported to Norwegian Customs up to 5 days before the arrival of the goods.
- The requirements for documentation become a little stricter. Combined with the above changes, the requirements for documentation will be perceived as far stricter than today's requirements.

We explain below about some of the challenges facing freight forwarders and the business community in general, and about how we believe we and our customers can prepare as best as possible for the new everyday life.



## What impact does Digitoll have on transport and business?

For carriers and businesses, these changes will mean:

- Smoother border crossing (green light without stopping).
- More shipments will be at free disposal (cleared through customs) on delivery to the final recipient.
- Reduced illegal imports which in turn contribute to a level playing field (same set of rules for all).
- Society is protected against threats related to health, environment, and terrorism.
- Fewer errors and less follow-up work.





## **POWER OF ATTORNEY FOR CUSTOMS CLEARANCE**

Power of attorney for customs representation came into effect on 1 January 2023.

The power of attorney does not necessarily have to be in writing, but it is recommended if unforeseen situations or changes arise. This is to ensure that the relationship can be documented after customs clearance or if the Tax Administration performs a check.

Here you can download **ALPI's power of attorney form** in **WORD** format or in **PDF**.

When the form is correctly completed, it can be submitted to <mailto:customsimp@alpinorway.no>

One of the challenges that freight forwarders have had to solve on their own is that one truck / trailer / container / wagon can contain goods that must be cleared for customs by another appointed freight forwarder, so-called house freight forwarder. This may be because the goods are licensed goods, quota goods, etc. It may also be because the company find it easier to relate to one single freight forwarder only.

## **NEUTRAL DIGITAL EXCHANGE OF DATA AND DOCUMENTS BETWEEN FREIGHT FORWARDERS**

The freight forwarders in the illustration below have joined forces to, at their own expense, find neutral solutions that ensure fast digital exchange of documents / customs data. Thus, consignments that must be declared by other freight forwarders can also be reported to Norwegian Customs in time. The freight forwarders have given Norstella the assignment because they are a neutral and independent non-profit organization.



## **PROFORMA INVOICES / EUR CERT. / AUTHORIZATION**

When everything must be cleared through customs at the latest upon border crossing, freight forwarders lose the opportunity to replace incomplete export documents with approved documents after arrival. Documents must be approved by forwarder/the Customs before arrival to the border. Thus, the requirements for approved documents will be perceived as stricter.

Pro forma invoices are an example of documents that Norwegian Customs wants to avoid. They accept pro forma, but then on special terms.





#### Examples of reasons to pro forma being accepted:

- Free replacement deliveries and warranty goods
- Invoicing within companies in the same group (same owners).  
E.g. CCC Germany GmbH to CCC Norway AS (same group).  
Pro forma on individual shipments and aggregate invoice v. month-end etc.  
The amounts in pro forma invoices are identical to the amount settled at the end of the month.
- Repairs
- Gifts
- Samples and goods for advertising purposes
- Returns

Pro forma invoices are also required to contain date, sender, recipient, item description, number of parcels, gross weight, currency, and correct item value.

All consignments must be cleared through customs at the latest at the border crossing. Then there will be no opportunity to correct any errors within the next 10 days.

If pro forma is rejected by Norwegian Customs, the truck will remain with Norwegian Customs until the documents have been approved and customs clearance completed. Failure of one transmission on a unit may therefore delay all transmissions on the unit.

It is an advantage if the reason for using a pro forma invoice is inserted as a default text in all the pro forma invoices.

By being a professional carrier and customs clearance agent, we help both shippers and recipients avoid errors that can have major consequences both now and in future checks carried out by Norwegian Customs.

#### **COMMERCIAL INVOICE / CUSTOMS INVOICE REQUIREMENTS**

##### Examples of what information an invoice should/should contain:

- Invoice number and date.
- Buyer and seller name and addresses.
- Item description. (We appreciate when HS code is also mentioned).
- Delivery time and place.
- Amount and time of payment.
- Any VAT and other taxes (if applicable) must be specified.

There is no requirement that VAT No. belonging to Norwegian recipients shall be affixed to invoices issued by foreign suppliers. However, Norwegian enterprises can inform and request that foreign suppliers apply their VAT number, to ensure that customs clearance is made on the correct company.

Customs clearance on the wrong company is the most common mistake when importing into Norway. This is then also the most common reason why customs clearances must be recalculated. It should therefore be clearly stated in the invoice the buyer of the goods and delivery address (if other than the buyer's address).

Alpi also encourages its customers to add contact information.

Sometimes we want questions or information for customers. When sending to large companies, it is sometimes very time-consuming to find the right person.

