



Country factsheet

Destination Norway

How to present the VOEK number for your shipments to Norway, and an increase of customs fee for items without the VOEK number.

VOEC number in electronic shipment data:

Since January 1, 2024, Norway has introduced the VAT On E-commerce (VOEC) scheme for all B2C e-commerce items with a value of NOK 3000 (~EUR 300) or lower. Instead of consumers paying VAT at the point of importation (border collection), the seller must collect Norwegian VAT at the point of sale and report and pay the VAT to the Norwegian tax authorities.

The VOEC scheme is a simplified “pay only”- system and the VOEC-goods are subject to simplified customs procedures, with no customs declaration.

How to share your VOEC number:

The VOEC number should only be shared in the electronic shipment data.

In the manifest template and in the API, the VOEC number must be shared in the **Sender Id Ref** field.

Questions?

Please contact Spring GDS Canada's Customer Service team at:
customer.service.ca@spring-gds.com

How to register for a VOEC number?

The simplified registration, reporting and payment process takes place through the Norwegian Tax Administration www.skatteetaten.no/voec. After initial registration, the seller is assigned an identification number (VOEC-number) and password.

What happens if you haven't registered?

The applicable VAT will be charged to the recipient together with a customs fee. The fee will be 270 NOK (~EUR 24) for each customs declaration of items with a value of 3000 NOK or more. For items with a value lower than 3000 NOK, the fee is 46 NOK (item value 0 – 500 NOK; ~EUR 4) or 78 NOK (item value 500 – 3000 NOK; ~EUR 7).

A detailed guideline for online stores and marketplaces is available:
<https://www.skatteetaten.no/en/business-and-organisation/vat-and-duties/vat/foreign/e-commerce-voec/>