

To our customers

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Oslo, 21. November 2016

Changes regarding VAT for import from 2017

From January 2017 the import VAT will not be charged towards the importer at the time the import customs clearance is done. The VAT has to be calculated by the importer and reported to Skatteetaten (Internal Revenue Service). Schenker will deliver a VAT-report as an addition to the customs clearance.

The import VAT has previously been calculated in the import customs clearance. Many customers have a credit account (deferment account) at the customs and the payment of VAT has been done monthly after receiving an invoice from the customs. From 2017, import VAT and the basis for tax will no longer be declared in the customs declarations. The importing company has to calculate the VAT and report it in the form for VAT return. All the VAT registered enterprises should have received a letter from Skatteetaten about this.

Information from Skatteetaten:

<http://www.skatteetaten.no/en/About-Skatteetaten/Om-oss/Prosjekter/omsetningsoppgave-for-merverdiavgift-endres-fra-2017/>

Changes regarding custom clearance

All shipments still have to be custom cleared. The calculation of VAT in field 47 will be removed, but the demands from the customs authorities will still be as they are today regarding the preciseness. The amount of VAT that has to be reported to Skatteetaten is now the client's responsibility. Import VAT will be a subject to the principle of self-determination. This is a central part of the new regulation "Skatteforvaltningsloven", which comes into force in January 2017.

Report from Altinn

The customs authorities will offer a customs declaration list as a new service in Altinn. The list shows all declarations and the name of the forwarder. This can help when VAT has to be reported. The information on the Norwegian customs website is in Norwegian.

Link: <http://www.toll.no/no/verktoy/regelverk/nytt-fra-direktoratet/tolldeklarasjonsoversikt-i-altinn/>

This list will not include calculated VAT.

Schenker can help

We can offer an additional page to each customs clearance, where the VAT for each line on the declaration is calculated. At the end, the VAT is summed. It is also visible if VAT is based on high or low rate. This page will be sent out to our customers together with the import declaration. We will invoice NOK 92 for each VAT-declaration.

Our customers that don't want this service have to contact their local salesoffice

For customers that have many clearances, Schenker can offer a report that gives the information for a period.

It is very important to use a qualified forwarder to ensure that the customs clearances are under control. Schenker is already sending customs clearance on mail to the customers that want this. We have a big department for customs clearance and highly qualified personnel. We will support and guide our customers in order to ensure that they are prepared for the changes from 2017.

If you want more information, please contact your local salesman or the nearest Schenker office

Best regards
Schenker AS



Iren Hofseth
Customs Manager