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This translation of *Lov om toll* [Customs Act] has been prepared for the Ministry of Finance in Norway by

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Legal Adviser Helge Lindrup.

**In any case of doubt as to the interpretation of this statute it is the Norwegian text that is
to be considered decisive.**

Directorate of Customs and Excise, Norway
Oslo, June 1997

Customs Act

Cf, earlier those Acts that were repealed by § 84 of this Act.

Chapter I. Definitions. Scope and extent of the Act.

- § 1.¹⁾ In this Act
1. «Customs territory» means the Norwegian mainland and the whole of the area within the territorial frontier²⁾
 2. «Goods» includes stores and baggage and any thing that is treated as goods in accordance with the Customs Tariff.
 3. «Proprietor of any goods» and «proprietor» in relation to any goods means the person who with respect to the customs authorities is authorised to be in possession of such goods.
 4. «Customs duty» means any customs duty or tax that is collected in pursuance of any provision of the Customs Tariff.
 5. «Public duty» means any duty or tax other than a customs duty payable to the public treasury on the importation or exportation of goods.
 6. «Customs processing» includes any customs treatment whereby goods are cleared for home use, or the proprietor of any goods is given permission for the internal transit of goods, or is permitted to export goods, or to take goods to an approved warehouse for goods not cleared for home use, other than a customs authority warehouse or an equivalent storage place, or the proprietor of any goods is permitted in some other manner to have goods not cleared for home use at his disposition.
 7. «Clearance for home use» means customs treatment whereby goods are completely released from the control of the customs authorities.
 8. «Means of transport» means any device that may be used for the carriage of goods.
 9. «Vessel» means any means of transport that may be used for carriage on or in water.
 10. «Aircraft» means any means of transport that may be used for carriage by air.
 11. «Master», «commander» or «driver» mean the person who in the individual case is in charge of a means of transport.
 12. «Internal transit» means the carriage of goods not cleared for home use within the customs territory.
 13. «External transit» means the carriage of goods under the control of the competent customs authorities between two places in the same country or different countries, where at least one national frontier is crossed in the course of such carriage.
 14. «Customs warehouse» means a place of storage approved by the customs authorities, in which goods not cleared for home use may be deposited for such time and on such conditions as the customs authorities may lay down or as provided by statute or regulations.
- 1) Amended by Act No. 14 of 3 June 1994 (commencement date date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994), §1(6) has been amended by Act No. 14 of 3 June 1994 and will come into effect from such date as the Ministry of Finance may determine.
- 2) See Canc. Prom. 25 Feb. 1812. Cf. § 2.
- § 2.¹⁾ The King²⁾ may:
1. lay down a separate customs frontier beyond the territorial maritime frontier and determine to what extent this Act shall apply in the area so defined,
 2. lay down provisions concerning how far and to what extent the provisions of this Act relating to traffic

to and from the customs territory³⁾ shall apply to traffic from and to Svalbard and Jan Mayen and from and to the fishing grounds at sea,

3. lay down provisions concerning how far and to what extent the provisions of this Act relating to traffic to and from the customs territory shall apply to traffic from and to drilling rigs, installations and the like at sea in connection with the exploration and exploitation of natural deposits under the sea,
4. make exceptions to the provisions of this Act for specified means of transport,
5. lay down such forms of relief from the provisions of this Act as international agreements may make necessary.⁴⁾

1) Amended by Act No. 17 of 30 May 1975.

2) By Decree of 1 June 1979 authority in pursuance of subsections 2, 3, 4 and 5 has been delegated to the Ministry of Finance.

3) Cf. § 1.

4) Cf. § 4 and Chapter XI

§ 3.¹⁾ Where there are special grounds for so doing the King²⁾ may determine that any vessel, aircraft³⁾, railway train or bus going from one inland place to another shall be notified to the customs authorities with particulars of their departure, destination and arrival, as well as cargo and passengers.

1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)

2) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.

3) See §1

§ 4.¹⁾ For the implementation of any agreement with another state relating to customs cooperation or mutual assistance in customs matters the King may²⁾:

1. specify a control zone along the border with that other state corresponding to a similar zone on the territory of that other state. The width of the control zone on Norwegian territory shall not exceed 15 kilometres.

For the purposes of customs cooperation relating to road, rail, air or sea traffic the King may similarly designate as a control zone any other place on Norwegian territory including any stretch of highway, stretch of railway with one or more station areas, airport or other landing place, shipping lane or port area.

For the purposes of customs control in any such control zone the provisions of Chapter XI of this Act shall apply. § 75, § 76 second paragraph, § 77 first paragraph and § 78 of this Act shall also apply outside any such control zone in so far as the purpose is to establish whether an attempt has been made to import goods unlawfully and where the suspect is pursued beyond a control zone in direct connection with that attempt.

2. pass any provision that notwithstanding current provisions relating to secrecy²⁾ the Norwegian customs authorities may obtain and communicate information for use by the authorities of the state concerned to ensure the collection of any customs or public duty, compliance with legislation relating to importation, exportation and transit, and the prevention and prosecution of any contravention of the said legislation,
3. pass any provision that any legally enforceable claim for customs or public duty issued in the state concerned shall be binding in the realm and shall be recoverable by the Norwegian state pursuant to the rules that apply for the recovery and collection of corresponding or similar Norwegian claims.

Provisions in other legislation relating to the duty to provide information for use by the authorities when levying tax or any public duty shall apply correspondingly where application is made in pursuance of an agreement with a foreign state for the provision of information for use by any foreign customs authority.

Subject to reciprocal arrangements the King³⁾ may lay down that the Norwegian customs authorities may obtain and communicate to the customs authorities in another state such information as is mentioned in subsection 2 without a formal agreement having been entered into with that other state.

1) Amended by Acts No 17 of 30 May 1975 and No 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant

to Resolution No. 943 of 20 Oct. 1994) — Cf. Chapter XI.

- 2) See § 8.
- 3) With respect to the Decree of 1 June 1979 authority in pursuance of the first paragraph subparagraphs 1, 2 and 3 and the third paragraph has been delegated to the Ministry of Finance.

Chapter II. Customs management.

§ 5.¹⁾ The King²⁾ may issue provisions relating to the organisation of the customs authorities and the duties of its officers.

A copy of the Customs Act, current Regulations and the current Customs Tariff shall be available at all customs offices for the use of any person engaged in customs business with the customs authorities.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)
- 2) Ministry of Finance pursuant to Decree No. 349 of 14 May 1993.

§ 6.¹⁾ The opening and business hours of the customs authorities shall be laid down by the King²⁾.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 7.¹⁾ The customs authorities may allow customs business to be conducted outside opening and business hours or outside a customs office. For such customs business special fees payable to the public treasury may be charged in pursuance of further regulations laid down by the King.²⁾

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 8.¹⁾ 1. Any person who has or has had any position of trust, appointment or commission connected to the customs authorities shall prevent²⁾ any unauthorised person from gaining access to or knowledge of anything that he has learnt in the course of his work concerning any person's trade or business information, or other financial or personal circumstances. This duty of secrecy shall not prevent the disclosure of information in any proceedings, pending or commenced, to any party to those proceedings or their representatives. Any person taking up a position of trust, appointment or commission shall sign a written declaration to the effect that he knows and will respect this duty of secrecy.

2. The duty of secrecy pursuant to subsection 1 shall not prevent the disclosure of information to
 - a. any public authority that may have use for it in the course of its work with any customs duty, tax or other duty, grant or benefit from public funds,
 - b. any public authority for use in connection with the enforcement of legislation relating to the importation and exportation of goods, the duty to keep accounts, auditing services, the regulation of foreign exchange or joint stock companies or any such authority that audits public business,³⁾
 - c. any public authority for use for statistical purposes,⁴⁾
 - d. any public authority where it is necessary for the purpose of obtaining further information,
 - e. any publicly appointed commission of enquiry,
 - f. the police, prosecuting authority or tax authority in connection with cooperation aimed at combating, preventing and investigating contraventions of customs legislation; if the information relates to punishable acts outside the administrative area of the customs authorities, the information may be given only if there are reasonable grounds to suspect the commission of an offence that is punishable by a sentence of imprisonment of more than 6 months,
 - g. any person in accordance with any statutory provision that states or clearly presupposes that the

duty of secrecy shall not prevent the giving of such information.³⁾

3. The Ministry may notwithstanding subsection 1 approve the disclosure of information
 - a. for the purpose of research in accordance with § 13(d) of the Public Administration Act,
 - b. as testimony or in the presentation of documents in the course of judicial proceedings.⁵⁾

4. Where information is given by virtue of subsections 2 or 3(a) to any person who is not bound by a duty of secrecy in pursuance of any other enactment, the duty of secrecy in pursuance of subsection 1 shall apply to the person who receives the information. The person who discloses the information shall at the same time draw attention to this. The information may nevertheless be used for the purpose that justified its being given.

5. § 13 to § 13(e) of the Public Administration Act do not apply as supplementary provisions to the duty of secrecy provided by this section.

6. The exchange of information with a foreign state is not covered by this provision.⁶⁾

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)
- 2) Cf. § 121 of the Criminal Code.
- 3) Cf. Act of 8 Feb. 1918.
- 4) Cf. Act No. 54 of 16 June 1989.
- 5) Cf. § 204, first paragraph (2) of the Civil Procedure Act and § 118, first paragraph of the Criminal Procedure Act.
- 6) Cf. § 4, first paragraph (2).

Chapter III. General provisions relating to customs control and customs treatment

§ 9.¹⁾ The customs authorities shall collect customs duty in accordance with the Introductory Provisions to the Customs Tariff and the Customs Tariff as it is laid down each year by the Storting.

The customs authorities shall seek to ensure that current provisions concerning the carriage of goods to and from the customs territory²⁾ are complied with and to collect such other public duty in respect of which the customs authorities may have a duty³⁾ imposed upon them.

Customs duty constitutes a ground of enforcement through the public enforcement authorities⁴⁾. The same applies to any monies payable to the public treasury, any interest⁵⁾ and any costs payable in pursuance of the present Act.

Any claim based on a right of recovery resulting from the satisfaction of the claim of the customs authorities constitutes a ground of enforcement through the public enforcement authorities.

[Interest shall be paid on customs duty that has not been paid when due. If the amount of customs duty paid exceeds the amount payable, interest on the amount overpaid may be granted. The King⁶⁾ shall determine the rate of interest and of any interest payable on any amount overpaid and issue provisions concerning the payment of interest and of interest on amounts overpaid.]

- 1) Amended by Act No. 86 of 26 June 1992 (commencement date 1 Jan. 1993 pursuant to Decree No. 765 of 23 Oct. 1992) and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994 - from such date as the Ministry of Finance decides).
- 2) See § 1(1).
- 3) Cf. Chapter XVI of Act No. 66 of 19 June 1969.
- 4) Cf. § 7-2 of the Enforcement Act.
- 5) Cf. fifth paragraph.
- 6) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.

§ 10.¹⁾ The customs authorities shall in the exercise of their control be given unimpeded access to any place outdoors along the coast, within the limit of a port, to any railway line and to any place outdoors within the limits of a station belonging to that line, to any airport or other landing place²⁾ and to any area outdoors adjacent to the land frontier.

- 1) Cf. § 13

2) See § 1

- § 11.**¹⁾ The customs authorities may stop and conduct a search of:
1. any vessel or aircraft at any place in the customs territory,²⁾
 2. any means of transport on its way from or to the frontier of the customs territory,
 3. any goods being carried to or from the customs territory without the use of any means of transport,
 4. any goods being carried from or to a port of call of any vessel or any airport or other landing place for aircraft.

The customs authorities may take such measures as are deemed necessary for the implementation of any search of any means of transport or of any goods being carried as mentioned in the first paragraph.

Any proprietor or the person who has charge of the goods on behalf of the proprietor shall be entitled to be present at any such search as is mentioned in the first paragraph of this section unless this will lead to undue delays or other difficulties.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994) — cf. § 13 and § 14.
- 2) Cf. § 1 and § 2.

§ 12.¹⁾ In order to ascertain whether there has been evasion of customs control in respect of any goods or whether an attempt has been made to evade such control, the customs authorities may conduct a search:

1. at any place outdoors when the search takes place in direct connection with the pursuance of a matter that is deemed to imply such evasion of control,
2. at any place outdoors in any area where unloading or loading takes place or is deemed to have taken place,
3. in any part of a warehouse or other building in any place where unloading or loading is done or has been done,
4. on any train in any place in the customs territory,²⁾
5. of any person:
 - a. who is travelling to or from the frontier of the customs territory,
 - b. who is in or on his way from or to any means of transport which is on its way from or to the frontier of the customs territory,
 - c. who leaves any place of storage for goods not cleared for home use,
 - d. who is at or on his way from or to a port of call of a vessel or any airport or other landing place for aircraft coming from or going to any place outside the customs territory,
 - e. who is in such place and under such circumstances that the customs authorities may conduct a search in pursuance of subsections 1, 2 and 3 of this section, and who is suspected of evasion of control in respect of goods.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994) — cf. § 13 and § 14.
- 2) See § 1 (1).

§ 13. If the customs authorities are refused access to any means of transport, place or area where in pursuance of § 10, § 11, § 12 and § 49 second paragraph they have the right of access or of search, they may obtain access by force.¹⁾

- 1) Cf. § 64 of this Act and § 326 of the Criminal Code.

§ 14. Any person travelling from or to the frontier, any master, commander or driver of any means of transport or any person who is otherwise in such place and under such circumstances as mentioned in § 11 and § 12, has a duty¹⁾ to stop where the customs authorities so direct by the giving of a signal or in any other manner. The person concerned has a duty to give to the customs authorities all such information and to provide all such help as the customs authorities consider necessary for the exercise of customs control. On demand by a customs officer that

person also has a duty to show to that officer any goods that he may have brought with him.

- 1) Cf. § 64.

§ 15.¹⁾ The King²⁾ may issue regulations³⁾ concerning customs control and customs treatment and may therein lay down:

1. the procedure that is to be followed for any search and for the implementation of control measures in pursuance of § 11 to § 14
2. the documents and declarations etc. that are to be presented and any other information to be provided
 - a) in connection with customs processing⁴⁾ and any other customs business,
 - b) for verifying the origin of goods, and
 - c) for verifying that goods have lawfully reached their destination,
3. in what manner and for what period such documents and declarations are to be kept, including documents and declarations that have been transmitted by electronic means.

The King⁵⁾ may further lay down regulations³⁾ as to the manner in which the customs authorities may give an opinion prior to importation as to the tariff classification of goods on the basis of the current Customs Tariff.

- 1) Amended by Act No. 72 of 26 June 1992.
- 2) Ministry of Finance pursuant to Decree of 24 November 1967 and Decree No. 470 of 26 June 1992 (pursuant to section 3).
- 3) Cf. Chapter VII of Act of 10 Feb. 1967.
- 4) See § 1.
- 5) Ministry of Finance or to any person authorised by the Ministry in pursuance of Decree No. 943 of 30 Nov. 1990.

§ 16.¹⁾ Where an antidumping or countervailing duty is imposed on any goods, or where the question of imposing any such duty may arise, such authority as the King may determine²⁾ may obtain or cause to be obtained further information relating to the price, production, sales, profits and any other matters concerning such goods or goods of a similar kind, both foreign and domestic. The duty³⁾ to communicate any such information is incumbent upon any person importing, producing, processing or selling such goods.

The said obligation to communicate any such information is also incumbent upon the following authorities:

1. any authority whose duty it is to ensure that the provisions of *Lov om konkurranse i ervervsvirksomhet* [Competition in Trade Act] and *Lov om pristiltak* [Price Measures Act] are complied with,
2. any authority whose duty it is to implement the regulation and control of imports and exports.

These authorities may communicate information notwithstanding any duty of secrecy that is otherwise incumbent upon them, and any such duty of secrecy shall not prevent the examination in pursuance of § 17 of books and documents that are in the keeping of such authorities.

- 1) Amended by Act No. 65 of 11 June 1993 (commencement date 1 Jan. 1994 pursuant to Decree No. 1022 of 12 Nov. 1993).
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.
- 3) Cf. § 64.

§ 16A.¹⁾ Any public authority, public organisation etc. or public servant has a duty on the demand of the customs authorities to provide such information which has come to their knowledge in the conduct of their work and which is of importance to the customs authorities in their control duties. To the extent that this is necessary such information shall be given as an extract of records, copies of documents etc.

Notwithstanding the duty of secrecy that is otherwise incumbent upon them,²⁾ any authority determining or collecting taxes or duties or paying out compensation or grants etc. or issuing licences for the importation or exportation of goods shall on the demand of the customs authorities provide such information concerning the amounts determined, collected or paid out and the grounds for such amounts.

- 1) Added by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

2) Cf. e.g. § 3-13 of the Taxation Act.

§ 17.¹⁾ In order to verify the accuracy and authenticity of documents, declarations or other information which there is a duty to give pursuant to this Act, the customs authorities or such authority as the King²⁾ may decide may conduct or cause to be conducted an examination of any business premises that are wholly or partly at the disposal of the person who has a duty to give the information. The person who has a duty to give information shall on demand and without delay present, hand over or send in any account book, voucher, contract, correspondence, board minute or minute of proceedings, or other document of significance for inspection. The customs authorities may also take for examination any necessary samples of goods. Such a sample may be taken without payment.

If necessary, the police may be required to assist in the obtaining of books, documents, goods etc.

The first and second paragraphs of this section shall apply in respect of the importer, exporter or producer concerned for the purpose of verifying the accuracy of any invoice, certificates of origin or other special identification document issued.

If the Office of the Auditor General so demands, any person who has a duty to present any record of account shall without delay produce any document or declaration that confirms any data transmitted by electronic means.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.

§ 18.¹⁾ If the customs authorities find that satisfactory customs control of any vessel²⁾ or other means of transport²⁾ can only be conducted with the help of a specially assigned customs officer or officers in pursuance of current regulations,²⁾ the person responsible for the means of transport is under a duty to pay any extra costs that this involves. The same duty rests upon the proprietor of any goods where in pursuance of current regulations the special assignment of a customs officer or officers is necessary for the customs control of any goods left in any place of unloading or loading or in any storage shed.

The customs authorities may demand that an approved security be provided for the correct payment of these costs. In such cases as mentioned in the first sentence of the first paragraph the means of transport may be detained until the provision of security or payment takes place.

Where the customs authorities so demand, the person responsible is under a duty to ensure that any Customs officer so assigned is accommodated in an appropriate place and in the case of a vessel is also provided with a bunk.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1.

§ 19. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)).

§ 20.¹⁾ The police and military authorities have a duty to render to the customs authorities any necessary assistance and protection in the conduct of customs business.

Any port authority official, lighthouse keeper or state pilot who in the performance of his duties or in an official capacity becomes aware of any customs offence or of any circumstance indicating that any such offence is intended has a duty as far as possible to prevent any such offence from taking place and shall in any case without undue delay inform the customs authorities or the prosecuting authority.

State pilots also have a duty upon request to give the customs authorities any information of which they are in possession relating to any vessel along the coast and in Norwegian territorial waters.

Such information as is mentioned in the second and third paragraphs of this section may be given notwithstanding any duty of secrecy.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

Chapter IV. Traffic to and from the customs territory

§ 21. The master, commander or driver has a duty¹⁾ to ensure that any means of transport entering the Customs territory on its way to a place in the realm goes direct to a place where the customs authorities are stationed unless permission to go to another place has been obtained from the customs authorities in advance.

The King²⁾ may decide that the carriage of goods by land to or from the Customs territory shall only be permitted on prescribed roads and that any vessel on route in the Customs territory shall follow prescribed shipping lanes.

- 1) Cf. § 64.
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 22.¹⁾ Where any means of transport has come from abroad to a place in the realm, the master, commander or driver has a duty²⁾ in accordance with current regulations³⁾ to notify his arrival to the customs authorities as soon as possible. He also has a duty to present such documents and to give such information as may at any time be demanded in pursuance of current regulations.

Such notification, documents and information as mentioned in the first paragraph may be provided by a broker, agent or any other person on behalf of the master, commander or driver.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Cf. § 64.
- 3) See § 1.

§ 23.¹⁾ Unless otherwise provided by current regulations,²⁾ goods shall not³⁾ be unloaded or otherwise removed from any means of transport that has entered the customs territory⁴⁾ before the customs authorities have given their consent thereto.

In the case of unloading in an emergency the master, commander or driver has a duty⁵⁾ to notify the customs authorities of the unloading as soon as possible.

The King⁶⁾ may issue regulations concerning the unloading of goods and may therein lay down that unloading may only take place in specified places or in specified areas.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Cf. § 1.
- 3) Cf. § 61.
- 4) See § 1 (1).
- 5) Cf. § 64.
- 6) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 24.¹⁾ Any person bringing goods to or from the customs territory²⁾ has a duty³⁾ when required under current regulations⁴⁾ to declare or present the goods to the customs authorities for customs control.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Cf. § 1 (1).
- 3) Cf. § 64.
- 4) Cf. § 1.

§ 25. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)).

§ 26.¹⁾ Where there are goods not cleared for home use²⁾ in any means of transport, the master, commander

or driver shall not³⁾ allow the means of transport to proceed to another place in the customs territory²⁾ before the customs authorities have given permission.

For this further journey the provisions of § 21 to § 25 and of the first paragraph of this section apply correspondingly.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1.
- 3) Cf. § 64.

§ 27. Except where permitted by the customs authorities no person shall¹⁾ load any goods into a vessel bound for a destination abroad. Products from fishing and hunting that have been taken on board the vessel in the fishing and hunting grounds are exempt from this provision.

Where goods have been loaded without the consent of the customs authorities the master of a vessel has a duty¹⁾ to have the goods unloaded again if the customs authorities find this necessary for the purpose of customs control of the goods or of calculating any duty or tax payable thereon.

The King²⁾ may lay down that the provisions of the first and second paragraphs of this section shall apply to other means of transport.

- 1) Cf. § 64.
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 28.¹⁾ Before any means of transport leaves the customs territory²⁾ the master, commander or driver has a duty³⁾ in pursuance of current regulations to notify the customs authorities of his intended departure. The provisions of § 22 shall apply correspondingly.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Cf. § 1 (1).
- 3) Cf. § 64.

Chapter V. Customs processing of goods¹

1) The headings "Importation" and "Exportation" are no longer to appear in pursuance of statutory amendment under Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 in pursuance of Resolution No. 943 of 20 Oct. 1994)

§ 29.¹⁾ Any goods that are brought into the customs territory²⁾ shall immediately be customs-processed at the customs office closest to the place of unloading, unless otherwise provided by statute or regulation.³⁾

If the goods are not customs-processed immediately, they must be deposited in a customs warehouse⁴⁾ or other equivalent place of storage.⁵⁾ With the approval of the customs authorities and upon the provision of such security as is provided for by regulations the goods may be left temporarily at the place of unloading or be stored in some other manner.

The King⁶⁾ may by regulations issue provisions relating to customs processing under the first paragraph and to storage under the second paragraph, including the power of the customs authorities to demand reimbursement for the costs of storage and to demand security.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (1).
- 3) Cf. § 1.
- 4) See § 1 (14).
- 5) See § 48
- 6) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 30.¹⁾ The customs authorities may at the expense of any proprietor detain or collect any goods that have not been customs-processed within the prescribed time limit or that have been at disposal contrary to § 29 and § 32. The King²⁾ may issue regulations concerning the storage of any goods including the power of the customs authorities to demand reimbursement of the costs connected with such storage.

Any goods that have been detained or collected in pursuance of the first paragraph may be sold through the enforcement authorities pursuant to the provisions concerning forced sales³⁾ in so far as these are appropriate. Any application for sale may be made 14 days after written notification has been sent to the proprietor of the goods. The provisions of § 8 to § 16 first paragraph of the Enforcement Act do not apply in this case. If the proprietor has no known address, sale may take place at any time on or after 14 days after unloading.

Any claim for any customs or public duty⁴⁾ shall take priority over any claim of the customs warehousekeeper. After all claims have been satisfied, any sum in excess shall accrue to the proprietor provided that he presents himself within 3 months after sale has taken place. On the expiry of this period such sum shall accrue to the public treasury.

- 1) Amended by Act No. 86 of 26 June 1992 (commencement date 1 Jan. 1993 pursuant to Decree No. 765 of 23 Oct. 1992) and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994) — Cf. § 47 and § 54.
- 2) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.
- 3) Cf. Chapter 8 of the Enforcement Act.
- 4) See § 1 (4) and (5).

§ 31. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)).

§ 32.¹⁾ Any person wishing to have at his disposal any goods that have not been customs-processed²⁾ shall³⁾ in accordance with current regulations⁴⁾ submit an application to the customs authorities with accompanying information relating thereto (a customs declaration).

The customs authorities may refuse customs processing of any goods until any required information or documents relating to such goods have been submitted.

Any person wishing to have any goods which have been customs-processed at his disposal in any manner other than that specified in the customs declaration or laid down during the customs processing shall in accordance with current regulations submit a separate customs declaration for this purpose.

Where any goods have been customs-processed²⁾ and after any customs duty, other duty or tax and any accumulated costs have been paid or debited to a customs deferred payment account or the like, the proprietor of the goods may have the goods at his disposal in accordance with any conditions laid down during the customs processing.

The King⁵⁾ may lay down regulations relating to customs processing including the issuing of provisions governing deferment of or exemption from the duty to make a declaration.

- 1) Amended by Act No. 17 of 30 May 1975 and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (6).
- 3) Cf. § 61 and § 64.
- 4) Cf. § 1.
- 5) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.

§ 33.¹⁾ If the proprietor of any goods decides at the time of customs processing that he does not wish to receive such goods, he is notwithstanding what he might have written on the customs declaration concerning the method of customs processing entitled to re-export the goods under a separate declaration. He may also surrender the goods to the customs authorities who in such a case may either sell the goods for the benefit of the public treasury or destroy them.

If any goods are destroyed under this section, the proprietor is under a duty to pay any costs thereof and also any costs that have accumulated prior thereto. The same applies if the amount realised from any sale does not cover the said costs.

The right to re-export or surrender goods without payment of customs duty does not apply to any goods that have been imported or kept at disposal contrary to the customs legislation or to any decision of the customs authorities. The customs authorities may nevertheless permit goods to be re-exported or surrendered without payment of customs duty when there are special circumstances connected with importation or disposal.

- 1) Amended by Act No. 17 of 30 May 1975 and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

§ 34. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)).

§ 35.¹⁾ The King²⁾ may issue detailed regulations concerning the power to permit deferred payment³⁾ for any amount payable to the public treasury in pursuance of this Act or for any accumulated costs. For such deferred payment a separate payment to the public treasury may be required in pursuance of regulations laid down by the Ministry. Interest³⁾ may be calculated from the day on which payment is due. The Ministry may issue regulations concerning the calculation and payment of interest on overdue payments.

- 1) Amended by Act No. 38 of 12 June 1987 and by Act No. 14 of 3 June 1994 from such date as the Ministry of Finance decides.
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.
- 3) See § 1.

§ 36.¹⁾ No objection may be raised to the weight or to the quantity that the customs authorities have used as the basis for the customs processing after the goods have been removed except where the objection concerns a shortage in the consignment concerned and the customs authorities are satisfied on evidence that this shortage existed at the time of importation.

No goods that have been deposited in a customs authority warehouse or other place of storage²⁾ shall be released to any person other than the person who by means of a bill of lading, waybill or other identification document provides evidence of title to the goods. The customs authorities may require from any person who has arranged the carriage of the goods to the warehouse or place concerned a declaration that there is no impediment to the release of the said goods.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Cf. Chapter VII.

§ 37.¹⁾ Any proprietor²⁾ of any goods, or any person who on his behalf has charge of those goods on importation into the customs territory,³⁾ shall be liable for any customs duty payable on any goods that have not been customs-processed or that are not deposited in a customs authority warehouse or other equivalent place of storage.⁴⁾ The amount of customs duty payable shall be determined by the customs authorities on the basis of existing documentation or information relating to the goods. If the existing documentation or information is insufficient to enable the calculation of the customs duty, the amount payable may be determined arbitrarily by the customs authorities. Such determination may be waived where in the judgement of the customs authorities the person concerned is not at fault.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994) — Cf. § 52.
- 2) See § 1 (3).
- 3) See § 1 (3).
- 4) See § 48.

§§38 - 39. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).)

§ 40.¹⁾ Any person wishing to export goods from the customs territory²⁾ has a duty³⁾ when so required in pursuance of current customs regulations to notify the customs authorities. Except where otherwise specifically provided, the customs declaration shall be submitted in sufficient time for the goods to be subjected to customs control before loading.

1) Amended by Act No. 17 of 30 May 1975.

2) See § 1.

3) Cf. § 64.

Chapter VI. Determination of quantity and setting of value.

§ 41. Any interlocutory order for the securing of any intellectual property right made pursuant to section 13 of Chapter 15 of the Enforcement Act shall indicate which goods the customs authorities are required to detain and for how long they shall be required to seek to discover such goods. The court is to advise the customs authorities of any interlocutory order addressed to them. If a plaintiff has been required to provide security for any possible compensation to the proprietor of the goods, the customs authorities are not to be advised of the order until after the plaintiff has provided that security. In any notification the court shall include any additional information about the goods of which it has knowledge and which may assist the customs authorities to discover any goods that are required to be detained.

When the customs authorities have received notification from the court of enforcement that they shall detain certain goods, they shall seek to discover such goods as they receive for customs treatment. The King may by regulations issue more detailed provisions concerning the customs authorities' control of any goods that are required to be detained for the purpose of securing any intellectual property right.

Where the customs authorities discover any goods that they are required to detain pursuant to any interlocutory order made under section 13 of Chapter 15 of the Enforcement Act, they shall immediately give notification thereof to the court of enforcement, the plaintiff, the proprietor of the goods and, where appropriate, to any person who represents the proprietor of the goods before the customs authorities or who on behalf of the proprietor has responsibility for the goods on their importation. Such notification shall advise that the goods will be detained in accordance with the interlocutory order until such time as the court of enforcement or the plaintiff decides otherwise, or the court of enforcement gives notice that the order has been cancelled with no further right of appeal, or that the order has ceased to apply.

Where the court receives notification from the customs authorities that they have detained any goods subject to an interlocutory order, the court shall, unless it has already done so, indicate a short time limit for the plaintiff to institute legal proceedings against the proprietor of the goods. The court of enforcement may on application order that a party shall have the right to examine the goods at the premises of the customs authorities. If any order is made without the parties having been heard, the proprietor of the goods and any other person who is affected by the order may require such subsequent oral proceedings as are set out in section 10 of Chapter 15 of the Enforcement Act.

The fact that the customs authorities detain any goods does not release the proprietor of the goods from the duty to present a customs declaration in respect of the goods or to pay any customs duty, excise duty or costs payable in respect of the goods. The plaintiff is liable together with the proprietor of the goods for any warehouse rent due and shall be notified under section 47 second paragraph of this Act in the same manner as the proprietor of the goods, before the goods may become liable to forced sale on account of a failure to pay warehouse rent. Goods may not otherwise become liable to forced sale under sections 30, 47 and 53 of this Act until such time as they may be released.

Where the court cancels any interlocutory order or orders that such an order shall cease to apply, it shall inform the customs authorities thereof when the decision is not subject to any further right of appeal. In such cases as are

mentioned in section 12 of Chapter 15 of the Enforcement Act the customs authorities may request the court to order that the interlocutory order should cease to apply.

§ 42.¹⁾ If the customs value has not been declared, or where there is reason to doubt that a declared customs value is correct, the customs value shall be determined in accordance with the provisions of the Customs Tariff.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

§§ 43 - 44. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).)

Chapter VII.¹⁾ Storage of goods not cleared for home use.

1) Chapter heading amended and headings added by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)

Customs authority warehouses and places of storage.

§ 45. Where goods are deposited in any customs authority warehouse or place of storage the State has such limited responsibility for those goods as it would have for any goods held on trust.¹⁾

- 1) Cf. 5-8-17 of the Norwegian Act of Christian V of 15 April 1687.

§ 46. The customs authorities may give the proprietor of any goods permission to repair the packaging or to carry out any other operation in respect of the goods in order to prevent them from being damaged. Where necessary the customs authorities may carry out these operations at the expense of the proprietor¹⁾. The King²⁾ may issue regulations concerning the right to divide, to repack, to sort goods, and the like.

- 1) See § 1.
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

§ 47.¹⁾ The King²⁾ may lay down for what period goods may remain in any customs authority warehouse or place of storage. The King may issue regulations concerning the storage of goods including the power of the customs authorities to claim reimbursement of any costs connected with storage.

If goods have not been removed within the prescribed time limit or if storage dues owing have not been paid when due, any goods may be sold by or through the enforcement authorities in pursuance of the provisions concerning forced sales³⁾ in so far as these are appropriate. An application for sale may be made at any time from the 14th. day after written notification has been sent to the proprietor.⁴⁾ The provisions of § 8 to § 16 first paragraph of the Enforcement Act do not apply in this case. If the proprietor has no known address, sale may take place at any time from the 14th. day after expiry of such time limit as is mentioned in the first sentence of this paragraph.

The customs authorities may also sell by or through the enforcement authorities any perishable goods or goods that are deteriorating. Alternatively, where considered necessary, the goods may be destroyed. The proprietor shall as far as possible in such cases be notified in advance. After all claims have been satisfied, any sum in excess shall accrue to the proprietor of the goods provided he presents himself within 3 months after sale has taken place. On the expiry of this period such sum shall accrue to the public treasury. § 30 third paragraph shall apply correspondingly. § 33 second paragraph shall apply correspondingly in the case of sales in pursuance of the present section.

- 1) Amended by Act No. 86 of 26 June 1992 (commencement date 1 Jan. 1993 pursuant to Decree No. 765 of 23 Oct. 1992) and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution of 20 Oct. 1994) — Cf. § 54.
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

- 3) Cf. Chapter 8 of the Enforcement Act.
- 4) See § 1 (3).

Private warehouses and places of storage.

§ 48.¹⁾ The King²⁾ may grant any public institution or private person permission to store goods not cleared for home use in a customs warehouse.³⁾ Further conditions for such permission are to be laid down in each individual case. There may be determined hereunder amongst others:

1. for what period such permission is granted and in what manner it may be terminated,
2. what entitlement the proprietor of any goods shall have to carry out repacking and any other operation in respect of the goods in a customs warehouse,
3. that the customs warehousekeeper shall provide satisfactory security for any liability he might incur in respect of the customs authorities,
4. that storage dues and other conditions for the use of customs warehouses shall be approved by the customs authorities,
5. that the customs warehousekeeper shall pay to the customs authorities a specified sum for expenses incurred in respect of customs control,
6. that the customs warehousekeeper shall keep warehouse accounts.

If any conditions laid down are not complied with or the customs warehousekeeper abuses his position in any other manner, the permission may be revoked.

- 1) Amended by Act No. 123 of 4 Dec. 1992 (commencement date 1 Jan. 1994 at the same time as the EEA Agreement) and Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Ministry of Finance pursuant to Decree of 24 Nov. 1967.
- 3) See § 1 (14).

§ 49. The King¹⁾ may lay down provisions relating to such conditions as must be complied with by any building or place of storage that may be used for storage.

The King¹⁾ may issue regulations concerning the customs control of such places of storage and the customs treatment under which goods may be deposited or removed. The customs authorities shall at any time have unimpeded access to all parts of these places of storage and may carry out such searches as are deemed to be necessary.²⁾

- 1) The Ministry of Finance pursuant to Decree of 24 Nov. 1967.
- 2) Cf. § 13.

§ 50. If any warehouse is not at all times kept in a secure and satisfactory condition and the warehousekeeper after reasonable notice fails to rectify the situation, the customs authorities may carry out the necessary measures at the warehousekeeper's expense.

§ 51.¹⁾ If any customs warehousekeeper or any manager of a warehouse becomes aware that any contravention of this Act or of current regulations²⁾ is taking place in the warehouse, he shall as far as possible attempt to prevent this. He is also under a duty³⁾ to report the matter to the customs authorities without undue delay.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1.
- 3) Cf. § 64.

§ 52.¹⁾ A warehousekeeper is liable for any customs or public duty chargeable on any goods that disappear

during storage or that are removed outside the control of the customs authorities. The amount of any duty or tax payable shall be determined by the customs authorities on the basis of existing documentation or information relating to the goods. If the existing documentation or information is insufficient to enable the calculation of any duty or tax, the amount payable may be determined arbitrarily by the customs authorities. Such determination may be waived where in the judgement of the customs authorities the warehousekeeper is not at fault.

- 1) Cf. § 37.

§ 53.¹⁾ The customs authorities may determine for what period goods may remain in such places of storage as are mentioned in § 48. If any goods have not been removed within the prescribed time limit, the customs authorities may at any time from the 14th. day after written notification has been sent to the proprietor²⁾ sell the goods by or through the enforcement authorities in pursuance of the provisions concerning forced sales³⁾ in so far as these are appropriate. The provisions of § 8 to § 16 first paragraph of the Enforcement Act do not apply in this case. If the proprietor has no known address, such sale may take place within 14 days after the expiry of the time limit for storage. § 30 third paragraph shall apply correspondingly.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (3).
- 3) Cf. Chapter 8 of the Enforcement Act.

§ 54.¹⁾ The customs warehousekeeper has a lien on the goods for his claim for storage dues. This lien does not affect any sale implemented by the customs authorities in pursuance of § 53.

- 1) Amended by Act No. 86 of 26 June 1992 (commencement date 1 Jan. 1993 pursuant to Decree No. 765 of 23 Oct. 1992) and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994). - Cf. § 47.

§ 55.¹⁾ Where considerations of trade or business so indicate, the King may with the consent of the Storting give permission for the establishment of free zones or free ports where goods not cleared for home use may be stored, divided, repacked or, as the case may be, processed. To the extent that the King so determines, industrial activity and trade may take place in the free zones or free ports.

Free zones or free ports established in pursuance of this provision are, with such limitations as the King might lay down, deemed to be outside the customs territory.²⁾

The King⁴⁾ may issue provisions relating to the establishment and operation of such zones and ports including

- a. to what extent the provisions of this chapter and of the other chapters of the Customs Act shall apply to such areas,
- b. the approval of a person to be responsible for the operation of an area and the extent of the responsibility such an approved person has in respect of fencing or other delimitation of an area, and of surveillance thereof and of traffic to and from the area in the form of persons, means of transport and goods,
- c. the approval of firms or businesses wishing to establish themselves in an area.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (1).
- 3) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.

Chapter VIII.¹⁾ **Carriage of goods not cleared for home use.**

Chapter heading amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

§ 56.¹⁾ Internal transit²⁾ may take place only with the permission of the customs authorities. Such carriage may only take place to a designated customs office. The King³⁾ may by regulations lay down that goods may be carried

within the customs territory without any prior customs processing.

Any person who has received permission for internal transit (the consignor) and the person in charge of a means of transport by which the goods are to be carried is under a duty to ensure that the consignment of goods is carried without undue delay to the designated customs office and shall there immediately present the goods to the customs authorities in an unaltered state and with no variation of quantity.

If goods are not brought to the customs authorities at the destination in accordance with the provisions of this section or if it appears on arrival that the quantity of goods is less than that recorded by the customs authorities at the place where the internal transit commenced, the consignor is under a duty to pay any customs duty payable on the missing goods. The amount of customs duty payable shall be determined by the customs authorities on the basis of existing documentation and information. If the existing documentation or information is insufficient to enable the calculation of the customs duty, the amount payable may be determined arbitrarily by the customs authorities.

Any customs duty the consignor might have paid may at the decision of the customs authorities be paid back if within a time limit laid down by the customs authorities evidence is produced to show that the goods have nevertheless reached their destination.

If evidence is produced to show that the goods have perished, the customs authorities may waive their claim for customs duty provided that the customs authorities at the place where the internal transit ended were notified of the loss without undue delay.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (12).
- 3) Ministry of Finance pursuant to Decree No. 374 of 3 June 1994.

§ 57.¹⁾ The King²⁾ may issue regulations concerning external transit procedures including liability in the case of breaches of the provisions relating to external transit.

The provisions of § 56 are applicable to external transit in so far as they are appropriate.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) The Ministry of Finance pursuant to Resolution No. 943 of 20 Oct. 1994.

Chapter IX. Post-clearance assessment and repayment of customs duty

§58.¹⁾ Where on the importation of any goods less than the amount of customs duty payable was paid, or no amount of customs duty was assessed, the proprietor²⁾ or any person who acted on his behalf and who is still in possession of the goods may be required to pay the amount due. Any demand relating to underpayment or non-assessment must be made within 3 years after the clearance of the goods for home use.

Where the underpayment or non-assessment was caused by incorrect or incomplete information having been given negligently or wilfully by the proprietor or by any person representing him, or the goods were imported without being cleared for home use, the time limit shall be three years from the time at which the customs authorities discovered the underpayment or non-assessment. No demand for payment may be made more than 10 years from the time of importation.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (3).

§ 59.¹⁾ Where on the clearance of goods for home use the amount of customs duty paid exceeded the amount payable, the amount of the excess shall be repaid provided a demand for repayment is made within 3 years after the clearance of the goods for home use.

The first paragraph of this section shall not prevent any repayment of customs duty by the customs authorities where there are reasonable grounds or in any other case where customs duty was overpaid due to a fault of the customs authorities.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

§ 59A. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994)).

Chapter X.¹⁾ Penalties and administrative reactions etc.

¹⁾ Chapter heading amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

§ 60. Any offence mentioned in this chapter is punishable even when committed negligently.

Any attempt is punishable. An attempt is punishable in like manner as provided for the completed offence.

Aiding and abetting is punishable. The aider and abettor may be punished in like manner as provided for the principal.

Such offences as are mentioned in § 61 to § 65 are misdemeanours.

§ 61.¹⁾ Any person who contravenes any provision made by or under this Act by importing or exporting goods outside the control of the customs authorities or who by being in possession of any goods contravenes any provision made by or under this Act is liable to a fine²⁾ or to imprisonment for a period not exceeding 6 months, or to both.

Any failure to declare to the customs authorities goods that are on board any vessel or other means of transport³⁾ when under a duty to do so is deemed to be an unlawful importation or exportation of goods. The same applies where for the purpose of evading correct customs treatment goods are given a misleading appearance or are concealed in or amongst other goods.

Any person in charge of a means of transport who fails to attempt in a satisfactory manner to prevent goods from being unlawfully removed from or loaded into that means of transport is liable to the same penalties as specified in the first paragraph of this section.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994). — Cf. § 60 and § 66.
- 2) Cf. § 27 of the Criminal Code.
- 3) Cf. § 1.

§ 62.¹⁾ Any person who enters into an agreement with any other person at home or abroad with the intention of importing or exporting goods in contravention of any provision made by or under this Act is liable to a fine²⁾ or to imprisonment for a period not exceeding 6 months, or to both.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994). — Cf. § 60 and § 66.
- 2) Cf. § 27 of the Criminal Code.

§ 63.¹⁾ Any person who carries, keeps, conceals, sells, or otherwise disposes of to any other person, or otherwise acquires any goods that have been imported or have been in the possession of a person in contravention of provisions made by or under this Act is liable to a fine,²⁾ or to imprisonment for a period not exceeding 6 months, or to both.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994). — Cf. § 60 and § 66.
- 2) Cf. § 27 of the Criminal Code.

§ 64.¹⁾ Any person who contravenes any provision made by or under this Act by failing to comply with any prescribed control provision or with any control measure there imposed, or by failing to comply with any duty to render assistance, or by failing to comply with any duty to provide any statement or declaration, is liable to a fine,²⁾ or to imprisonment for a period not exceeding 6 months, or to both.

Any person who makes any untrue statement or gives any untrue information, or who presents any untrue or misleading identification document, or who in any other manner attempts to mislead the customs authorities³⁾ is liable to the same penalties.

Any person who in the realm issues or causes to be issued any incorrect certificate of origin, invoice or any other untrue or misleading identification document that is intended to serve as evidence for the purpose of customs processing in respect of goods in another country is liable to the same penalties.

- 1) Amended by Act No. 17 of 30 May 1975 and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994). — Cf. § 60 and § 66.
- 2) Cf. § 27 of the Criminal Code.
- 3) Cf. § 38 of this Act and § 372 of the Criminal Code.

§ 65.¹⁾ Any person who unlawfully breaks open any customs authority lock or seal, or any lock or seal used or approved by any foreign customs authority that Norway is required by convention to accept, is liable to a fine,²⁾ or to imprisonment for a period not exceeding 6 months, or to both.

Where any customs authority lock or seal has been unlawfully broken open, the person responsible for the lock or seal is liable to a fine if the breaking open is due to his failure to perform any duty or if after the breaking open he failed to take adequate measures to prevent the possibility of goods being removed or altered.

The provisions of the first and second paragraphs of this section shall apply where any person unlawfully gains access to goods that are under the customs authority lock or seal whether or not the lock or seal has been broken open.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994). — Cf. §60, § 66 and § 79 of this Act and § 343 of the Criminal Code.
- 2) Cf. § 27 of the Criminal Code.

§ 66. Where any offence under § 61 to § 65 is particularly gross, the penalty is a fine,¹⁾ or imprisonment for a period not exceeding 2 years, or both these penalties.

In order to determine whether an offence shall be deemed particularly gross, weight shall be placed on whether the offence is serious, on whether the goods to which it relates were intended to be sold by the offender, on whether the offender has previously been convicted of any contravention of customs law, or on whether there are other circumstances of a particularly aggravating nature.

- 1) Cf. § 27 of the Criminal Code.

§ 67.¹⁾ Where the proprietor of any goods in respect of which an offence has been committed under this chapter is not known or has no known abode in the realm and the offender is not known or has no known abode in the realm, the goods shall pass to the public treasury provided the proprietor of the goods has not presented himself within 1 month after the goods came into public possession.

- 1) Amended by Act No. 2 of 26 Jan. 1973.

§ 68.¹⁾ The King may determine that the immediate imposition of a fine may take place for customs offences of a specified nature using a simplified form of a writ prescribing the option of a fine in accordance with a fixed scale. In such a simplified writ the penal provision and the punishable act may be designated by key-words or in a similar manner.

The simplified writ procedure shall always include forfeiture of the goods in respect of which the offence was committed. In place of the goods a sum corresponding to the value of the goods may be forfeited.

A customs officer may be empowered to issue simplified writs prescribing the option of a fine.

If a simplified writ is not accepted immediately, this option ceases to apply. If the person who is alleged in the

writ to have committed the offence is under the age of 18, a short time limit may be granted with respect to acceptance of the writ.

The prosecuting authority may in favour of the person named therein cancel an accepted writ.

The King may issue further provisions concerning the use of simplified writs under this section and may determine the scale of fines and alternative prison sentences for such customs offences as may be included under the simplified writ procedure.

- 1) Repealed by Act No. 2 of 26 Jan. 1973. Added by Act No. 56 of 10 June 1983.

§ 69.¹⁾ The proprietor of any goods²⁾ or the person who has had charge of the goods or represented the proprietor before the customs authorities may be required to pay an additional customs duty not exceeding 60% of the customs duty laid down by or under this Act and the provisions of the Customs Tariff, if he has wilfully or negligently contravened any provision of this Act or any regulations issued in pursuance of this Act, whereby the public treasury has or might have been deprived of any customs duty.

The same applies where in connection with any customs processing³⁾ information required to be given has been omitted or untrue information has been given.

Any additional customs duty payable under this section may be imposed at any time within 3 years of the time at which the customs authorities discovered the underdeclaration but no later than 10 years from the time of importation.

- 1) Repealed by Act No. 2 of 26 Jan. 1973, added by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (3).
- 3) See § 1 (6).

§ 70.¹⁾ Any person who has acted in contravention of any provision of this Act or any current regulations or in contravention of any permission given, or who in respect of the customs authorities has rendered himself guilty of any punishable act, may be denied the right to represent the proprietor of any goods²⁾ at any customs processing³⁾ relating to goods.

- 1) Repealed by Act No. 2 of 26 Jan. 1973, added by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) See § 1 (3).
- 3) See § 1 (6).

§ 71. (Repealed by Act No. 2 of 26 Jan. 1973).

§ 72.¹⁾ Any means of transport²⁾ or any other thing that has been used in the commission of any such offence as is mentioned in this chapter may be detained as security for the sum to be forfeited or for any fine to which the proprietor or any person serving on the means of transport has been or may be found to be liable in respect of the offence, provided the offence relates to goods that are liable to customs or any other duty or tax on importation.

Any thing that has been detained in pursuance of this section may be sold to cover the sum to which the detention relates and any costs incurred provided the amount has not been paid or secured in any other manner at any time within 1 month after the claim has become legally enforceable. The sale may be conducted by or through the enforcement authorities in pursuance of the provisions concerning forced sales³⁾ in so far as these are appropriate.

The provisions of § 8 to § 16 first paragraph of the Enforcement Act do not apply in this case. The proprietor or his representative shall have been given notice thereof not less than 14 days before the sale takes place, provided his address is known. § 30 third paragraph second and third sentences shall apply.

- 1) Amended by Act No. 86 of 26 June 1992 (commencement date 1 Jan. 1993 pursuant to Resolution No. 765 of 23 Oct. 1992) and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution of 20 Oct. 1994).
- 2) See § 1.
- 3) Cf. Chapter 8 of the Enforcement Act.

§ 73. Where there are reasonable grounds for suspecting the commission of any such offence as is mentioned in this chapter, the customs authorities may seize any thing that may be liable to forfeiture. If the offence is of such a kind that it may occasion forfeiture of a means of transport or forfeiture of the whole or any part of any cargo therein, the master, commander or driver and any other member of the crew has a duty at the direction of the customs authorities to convey the means of transport to such place as the customs authorities may determine.

Where the conditions for arrest in pursuance of the provisions of the Criminal Procedure Act¹⁾ are present, an arrest may be carried out by the customs authorities, who shall as soon as possible thereafter deliver the person arrested to the police.

- 1) See Chapter 14 of the Criminal Procedure Act.

§ 74.¹⁾ The customs authorities may take any thing seized into custody where the King has not determined otherwise.

Any thing which is of a highly perishable nature or any live animal may be immediately delivered to their proprietor against payment of any customs or public duty payable together with a deposit of a sum equivalent to the value of the thing or other security. Where the proprietor does not wish to take delivery of the thing or he is not known, the thing may be sold through the enforcement authorities pursuant to the provisions concerning forced sales²⁾ in so far as these are appropriate. The provisions of § 8 to § 16 first paragraph of the Enforcement Act do not apply in this case. § 30 third paragraph second and third sentences shall apply.

The King³⁾ may lay down that any other thing may also be delivered to the proprietor on such conditions as are mentioned in the preceding paragraph, and furthermore may decide what shall be done with any other thing or monies forfeited.

- 1) Amended by Act No. 86 of 26 June 1992 (commencement date 1 Jan. 1993 pursuant to Resolution No. 765 of 23 Oct. 1992) and by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).
- 2) Cf. Chapter 8 of the Enforcement Act.
- 3) Ministry of Finance pursuant to Decree of 24 Nov. 1967.

Chapter XI. Customs cooperation with another state at the frontier.

§ 75.¹⁾ Where any such agreement as is referred to in § 4 of this Act is in existence, the provisions of the other state concerned relating to customs duty, importation and exportation and any other of its provisions that the customs authorities have agreed to enforce in accordance with the agreement may be applied and enforced by any customs officer during the performance of his duties within the control zone on Norwegian territory. Copies of the provisions shall be available to the public at all customs offices within the control zones.

Enforcement of the above provisions may be carried out by officers of the other state or by Norwegian officers or by officers of both states.

Coercive measures provided for by the legislation of the other state can nevertheless only be exercised on Norwegian territory in the case of investigations in direct connection with an offence under § 61 of this Act or an attempt to commit such an offence.

Where any goods are liable to forfeiture in pursuance of the legislation of both states, such forfeiture shall normally take place and be to the benefit of the state in which the seizure has occurred unless otherwise agreed in any individual case between the authorities of the two states.

- 1) Amended by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).

§ 76. Any Norwegian provision relating to customs duty, importation and exportation, and any other provision relating to the movement of persons or things between Norway and another state that are enforced by the customs

authorities shall in accordance with any agreement with that other state also be enforceable on the territory of that other state.

The King¹⁾ may empower any officer from the other state to enforce wholly or in part any such provision as is mentioned above on the territory of the other state or in any control zone on Norwegian territory.

- 1) Ministry of Finance pursuant to Decree of 1 June 1979.

§ 77. Any officer performing any duty of a customs officer of another state within any control zone¹⁾ on Norwegian territory in accordance with any agreement with that other state shall be deemed to be a public servant in accordance with chapters 12 and 34 of the General Civil Criminal Code. Chapter 34 of the Criminal Code shall also be applicable to any act performed on the territory of that other state by any officer carrying out the duties of a Norwegian customs officer in accordance with the agreement with that other state.

Any Norwegian officer carrying out the duty of a customs officer of another state in accordance with an agreement on customs cooperation with that other state shall when performing such duty be deemed to be a public servant in accordance with chapters 11 and 33 of the General Civil Criminal Code and the Act [of 15 February 1918 concerning public servants.]²⁾

Any officer of another state carrying out any duty of a Norwegian customs officer in accordance with an agreement on customs cooperation with that other state shall not be subject to Norwegian criminal and disciplinary authority for any act performed in the course of such a duty even though that power to carry out the duty of a Norwegian customs officer may be revoked by the Norwegian authority concerned.

- 1) Cf. § 4.
- 2) Now Act No. 65 of 10 June 1977.

§ 78. Any person who in connection with any infringement or attempted infringement of the frontier is arrested within the control zone¹⁾ along the national frontier on Norwegian territory because there are reasonable grounds to suspect a breach of any provision of § 75 first paragraph, may except where special reasons apply immediately be delivered to the customs or police authority of that other state with whom there is in existence an agreement with respect to customs cooperation, provided

1. that person is unknown or fails to give his name or address or there are reasonable grounds to suspect that the information he has given relating thereto is untrue, or
2. that person has no place of abode in Norway or in that other state and there are reasonable grounds to suspect that by travelling to a third state he will evade trial and punishment,
3. that, for any other reason, there are reasonable grounds to suspect that he will evade trial and punishment or that by withholding evidence or by any other means he will cause difficulties for the investigation of the matter.

Where any offence is committed by a person before he is delivered up by another state to a Norwegian customs or police authority in pursuance of an agreement with respect to customs cooperation that person shall not be prosecuted or punished for that offence except where it is an offence in contravention of § 75 first paragraph, except where

1. special permission has been given by the state in which he was arrested,
2. he has at a court hearing given his consent,
3. he has failed to leave the country within one month after the date of his trial or the end of his sentence of imprisonment or such other sanction as might have been imposed upon him for the offence that has caused him to be delivered up, notwithstanding the fact that he has not been prevented from so doing, or
4. he has returned to this country after having left it.

Any person so delivered up must not be extradited to a third state except where the state in which he was arrested has given permission for such extradition.

The provisions of the second and third paragraphs shall not apply to any Norwegian national who resides in Norway.

1) Cf. § 4.

§ 79. During the performance of any duty of a Norwegian customs officer in accordance with any such agreement as is mentioned in § 4 the customs seal of the other state may be used in place of the Norwegian customs seal.

The provisions of § 65 of this Act and of § 343 of the Criminal Code shall apply when the customs seal of another state has been used in pursuance of the first paragraph of this section and the offender knew or must have known that this was the case.

§ 80. The provisions of § 20 first paragraph shall apply where a customs officer of another state carries out any duty of a Norwegian customs officer or of a customs officer of a foreign state on Norwegian territory in accordance with any such agreement as is mentioned in § 4.

§ 81. The King¹⁾ may issue regulations concerning the implementation of the provisions of this chapter and may issue such supplementary provisions as the cooperation on customs control with another state makes necessary.

1) Ministry of Finance pursuant to Decree of 1 June 1979.

Chapter XII. Appeal and reversal.

§§ 82 - 83. (Repealed by Act No. 14 of 3 June 1994 (commencement date 1 Nov. 1994 pursuant to Resolution No. 943 of 20 Oct. 1994).).

Chapter XIII. Commencement. Repeal and amendment of current Acts.

§ 84. This Act comes into force on such date as the King decides.¹⁾ From that date the Act of 22 June 1928 concerning the customs authorities and the Act of 18 December 1959 concerning frontier customs cooperation with a foreign state are repealed. Regulations and provisions issued under the said Acts continue to apply until such regulations and provisions are repealed. Where any Act refers to a statutory provision that is replaced by a provision of this Act, that reference shall be deemed to apply to the like provision of this Act.

From the date on which this Act comes into force the following amendments are made in other Acts:

- 1) From 1 Feb. 1968 pursuant to Decree of 24 Nov. 1967.