

Information concerning provisions concerning the relief from duty or tax for household contents and similar removal goods

In pursuance of provisions in force, household contents and similar removal goods may be imported exempt from duty or tax provided that:

- 1) the relevant person immediately prior to the moving to Norway, has been resident abroad for a *continuous period of at least one year*,
- 2) the relevant person has owned or been in possession of as well as used the items during his/her stay abroad and which he/she will continue to use in this country,
- 3) the items *bear trace of having been used*, and
- 4) a written declaration by the owner is presented to Customs on a specified form (please see the first page) at the time of the importation.

Examples of "household contents and similar removal goods" are pianos, grand pianos, house organs, grammophones, radio- and television material, refrigerator, washing machines, typewriters, bicycles (without motor) and silverware. However, motor vehicles, pleasure craft and professional equipment (such as dentist equipment, watch maker tools etc) are not considered "household contents and similar removal goods".

Special provisions concerning duty or tax exemption on certain conditions for used pleasure craft which are imported in connection with the owner taking up residence in Norway. A copy of these provisions may be obtained by contacting Norwegian Customs and Excise.

New items and goods for consumption (household effects, spirits, wine, beer and tobacco goods) may not be imported exempt from duty or tax as removal goods. The owner must in his declaration say whether the importation includes such items (please see the form on the front page, No. 2).

In addition, the relevant person must in his declaration say whether any weapon or ammunition are being imported because such importation may take place only by permission from the local head of police in the area of residence (please see the form on the front page, No. 4).

1) Information concerning television sets and VCRs with tuner (built in or detached) must be given in box No. 3 on the front page because the material is subject to control by Norges Elektriske Materiekkontroll (NEMKO) in pursuance of Act of 24 May 1929 concerning supervision of electric installations and subject to excise duty in pursuance of the Act concerning broadcasting of 13 June 1980 and to the Resolution of the Storting (Norwegian Parliament).

Removal goods should be accompanied by a special list of the items with information whether these items are new or have been used. Such a list will contribute to simplify the Customs control.

Norwegian Customs and Excise may upon request decide to conduct a Customs control of the removal goods in the consignee's home when appropriate.

The above-mentioned declaration must be presented to Norwegian Customs and Excise when the removal goods are declared. The owner or the person who has disposal of the goods who is prevented from being present at the Customs clearance, must ensure that the carrier or another person who acts on his/her behalf, can produce a declaration signed by the owner or the person who has disposal of the goods. The removal goods cannot be cleared before the declaration has been correctly completed and lodged.