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# Norway

# Food and Agricultural Import Regulations and Standards

# Annual

# 2006

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**Report Highlights:**
This report outlines the requirements for food and agricultural imports into Norway. The report aims to assist U.S. exporters by providing information on labeling, packaging, permitted ingredients and other relevant information. It also provides points of contact for Norwegian government authorities.

Includes PSD Changes: No
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**"This report was prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in Stockholm, Sweden for U.S. exporters of domestic food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped. FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY."**

## SECTION I. FOOD LAWS

According to Statistics Norway, the total foodstuff market in Norway was estimated at approximately 25 billion USD in 2004.

Being a member of the European Economic Area (EEA), Norway applies relevant EU-legislation on food standards. The bulk of the Norwegian food legislation on food safety, labeling and traceability is basically subject to standardized EU rules, which have been incorporated into Norwegian legislation through the EEA cooperation. When Norway became a member of the EEA in 1994, Norwegian food standards were already, to a large extent, harmonized with EU food legislation. Norway has not, however, harmonized its tariffs for foodstuffs with the EU. Norwegian tariffs for commodities that are grown and/or produced domestically are significantly higher compared to EU tariffs. In general, Norway applies European Union (EU) food legislation similarly to its neighbor Sweden.

In certain cases, there is room for national interpretation of the EU's harmonized food standards. In the case of Norway, a high degree of precautionary measures and stringent control of imports as well as domestically produced foodstuffs are applied, primarily due to public health concerns. Under the umbrella of public health precaution, Norway applies more restrictive legislation with regard to Genetically Modified Organisms (GMOs) and health claims than Sweden and the EU.

In its EEA accession, Norway succeeded in receiving a derogation allowing Norway, as well as Sweden and Finland, to apply stricter salmonella control and stricter border controls (a quarantine on imports of live animals) than that of EU member countries. Norway has been free from the modern day outbreaks of salmonella and mad cow disease afflicting neighboring countries. This is due to a combination of the sea barrier separating Norway from the continent, border control and an extensive and far-reaching control system. In this context, it should also be noted that the very high level of tariff protection for meat products has in practice meant that Norway has never been a significant meat importer.

In order to build a more effective food safety system the Norwegian food safety administration was recently thoroughly reformed. The merger of a wide range of disparate authorities (the Norwegian Animal Health Authority, the Norwegian Agricultural Inspection Service, the Norwegian Food Control Authority, the Directorate of Fisheries' seafood inspectorate, and local government food control authorities) led to the establishment of the Norwegian Food Safety Authority – Mattilsynet. Mattilsynet was established on 1 January 2004. Prior to this major legal and institutional reform, Norway applied a decentralized system where counties and municipalities had been given the authority to carry out food

inspection with some overall guidance from the central authority. The new Norwegian administrative approach on food standards could in brief be described as the "One Act – One Authority Only" approach.

The new Food Law "Matloven" – Act of December 19, 2003, No. 124 relating to "food production and food safety" - entered into force on January 1, 2004. Unlike the previous legislative approach it consists of one Act only, de facto merging 13 former Acts in the fields of food safety, plant health and animal health.

The new Food Safety Authority is operatively responsible along the whole food chain and for related topics such as animal health, animal welfare and plant health not related to the food chain. In addition to the main office in Oslo, the authority is geographically distributed throughout the country with 8 regional offices and 64 district offices. The new food law authorizes the Food Safety Authority to:

- require action
- act on behalf of the operator
- impose fines
- close business until action is taken
- close business up to 6 months
- actively inform the public

In addition, the Norwegian courts may impose penalties.

## SECTION II. LABELING REQUIREMENTS

(Norwegian and EEA legislation)

### A. General Labeling Requirements

#### Coverage

The EU's labeling directive is applied in Norway (through EEA incorporation). Standard U.S. labeling does not always match standard Norwegian labeling. For example, Norwegian rules on health claims are more restrictive that U.S. rules (as discussed below under paragraph H. Health Claims).

Norwegian labeling rules apply to all operators handling food. Compliance is primarily the responsibility of the producer, packager and importer, but the seller also has a responsibility to ensure appropriate labeling of foods that is not misleading. Mandatory labeling requirements cover all types of packages, whether it is a package sold to the ultimate consumer or a package sold by a wholesaler. However, as elaborated below, there are some differences in practice.

Detailed labeling requirements are implemented through national regulation No 1385 from 1993 ("Forskrift om merking mv av næringsmidler"): http://www.lovdata.no/cgi-wift/ldles?doc=/sf/sf/sf-19931221-1385.html

The purpose of this implementing regulation is to ensure that Norwegian consumers have access to adequate and sufficient information as regards the character, quality and composition of foodstuffs.

**How, when and where to label?**

The foreign label shall be applied prior to retail sale. Prescribed labeling information must be provided either on the packaging itself or on a label attached to the packaging. The information must be in Norwegian. Other languages may be used only if the spelling differs insignificantly from Norwegian. Labeling in several different languages is allowed.

The core requirement of the Norwegian legislation is, in substance, to safeguard that labeling information will not mislead consumers by giving an incorrect impression of the foodstuff. In fact, that is the criteria for the case-by-case judgments made by the competent authority, Mattilsynet, in its assessments of whether products have been adequately labeled. Therefore, labeling should be clear and easily understood, easy to read, and the size of the text must not be too small (in relation to package graphics, for example). It must not be obscured by other text, price labels, sealing tapes, etc.

It is not allowed to ascribe a product certain effects or results that have not been scientifically proven. Moreover, claims that the foodstuff prevents or cures illnesses are not accepted. Likewise, it is not allowed to claim (or create the impression) that a certain foodstuff has a particular character, if other similar foodstuffs also have that character. Furthermore, it is not allowed to use Norwegian dietary words like “dietetisk”, “til diet” etc, unless this is fully compatible with the specific provisions for foodstuffs for special nutritional requirements.

**Institutional packed and sample sized products**

The general labeling requirements are applicable for final consumer ready packages. Labeling of commodities not packaged for consumer sales is voluntary. Such voluntary labeling must, however, be done in full compliance with all provisions laid down in regulation No 1385.

Certain information (§4) should always accompany the consignment of “not yet consumer ready packages.” This requirement covers enriched/radiated/GMO products as well as certain fresh fruit, berries and vegetables.

No special labeling requirements exist for sample-size products or institutional packed product destined for the food service sector. In order to be exempted from tariff duties, the sample-size product packages should be treated (deformed) in a way so that they may not be – illegally – put up for sale later on.

**Easily visible – Same field of vision**

According to §7 of regulation No 1385, certain “key information” must be given (or for bottles at least referred to) in the same field of vision, e.g., on the back of the packaging. Key information includes sales name, net quantity, best before or use by dates and alcoholic strength. The intention of this Norwegian rule is that important information should be easily seen simultaneously under normal purchasing conditions. For certain packages, two joining areas may be regarded as the same field of vision.

**Exemption for "Small Packages"**

Small packages (the largest surface less than 10 $cm^{2)}$ are exempted from general labeling requirements applicable throughout the EEA/EU area. In Norway, this exemption also covers glass intended for recycling, having an indelible labeling and being without printed label note. For such glass, information about sales name, net quantity, and durability is deemed sufficient. The "in the same field of vision" requirement is waived for glass bottles.

Information on sugar and sweetener content is required on small packages. The appropriate wording may be "inneholder en eller flere typer sukker samt søtstoffer."

Specific nutritional labeling rules are applicable when a so-called nutritional claim is included in the labeling or advertising for the product in question.

A list of ingredients is not required for foodstuffs consisting of one single ingredient, if the sales name of the foodstuff is identical to the sales name of the ingredient or if the ingredient is clearly stated by the sales name, e.g. tea, sugar, raisins.

## B. Specific Mandatory Labeling Requirements

The prescribed labeling information must contain:

- Sales name of the foodstuff

EU rules do apply, which means that whenever a sales name has been provided in EU regulations, that sales name must be used. Thus, "soy milk" is not accepted as a sales name.

Some foreign sales names have, over the years, become so well known to Norwegian consumers that they can be considered to be generally accepted, e.g. lasagne, hotdogs, chorizo, dressing and popcorn. It is recommended that U.S. exporters in all cases verify - in advance - with their Norwegian customers before labeling only in English.

The general rule is that the trademark or "fancy" name should not be used instead of the sales name of the product. Certain fancy names have, however, become traditional names, e.g. chocolate-covered (soft) marshmallows, and can thus be accepted as sufficiently descriptive names. In other cases, a fancy name of a foodstuff must be complemented with a description of the foodstuff and, if required, how to use it.

The sales name should be accompanied by an explanation of the physical state of the foodstuff or, alternatively, the special treatment the foodstuff in question has undergone. For example: «i pulverform» (powdered), «frysetørret» (freeze-dried), «konsentrert» (concentrated), «røkt» (smoked).

Deep-frozen foodstuffs should be labeled accordingly «dypfryst».

Foodstuffs containing aspartame E951 should be labeled « inneholder en fenylalaninkilde ».

Foodstuffs added with more than 10 per cent sugar alcohol should be labeled « kan virke avførende ved stort inntak ».

If the foodstuff has been subject to atomic radiation it should be labeled « bestrålt » or « behandlet med ioniserende stråling ».

If the foodstuff has been produced with GMOs, it should be labeled «genmodifisert» or «produsert fra genmodifisert [name of the organism] ». However, if the GMO presence is unintentional and less than 0.9% labeling is not required.

- List of ingredients

The definition of ingredients includes primary produce, e.g., meat, fish, fruit, flour, water, spices as well as additives, preserving agents, flavorings and colorings. There is no lower limit for the amount of which a substance is regarded as an ingredient. A substance that is intentionally used in the manufacture or preparation of a product is deemed to be an ingredient. Substances that are unintentionally present in processed food products are not ingredients, e.g., residues of pesticides or substances used as processing aids.

The list of ingredients does not have to include:

- Constituents of an ingredient, which have been temporarily separated during the manufacturing process but at a later stage returned to a foodstuff, though not in excess of the original proportions.
- Additives that occur in foodstuffs only as a result of their inclusion in one or more ingredients of the foodstuff (the “carry-over principle”)
- Additives used as processing aids. The occurrence of such additives must not imply any health risk or have any technological function in the finished product.
- Primary products, for example starter cultures, used as processing aids
- Solvents, i.e., substances used in the quantities strictly necessary as solvents or carriers of additives or flavorings.

Ingredients must be indicated by their sales names in the list of ingredients. Abbreviations that might mislead the consumer should be avoided.

The ingredients should be given in falling scale and the list should always begin with a text where the Norwegian word «ingrediens» is included.

- Quantity of an ingredient or category of ingredients

The main principle is that a Quantitative Ingredients Declaration (QUID) is compulsory. This also applies to beverages that contain more than one ingredient. However, there are some exemptions. Generally, the QUID need only include the ingredients or categories of ingredients which are decisive for the purchase, i.e., the most valuable from economic or nutritional points of view; also, if the ingredient is part of the sales name of the product.

The quantity shall be given as the percentage share the ingredient had at the time of production. There are certain exemptions (which have been presented in regulation 1385, §5) from this main rule of percentage indication.

- Net quantity

The term net quantity refers to the weight (kg or g) or volume (l, dl, cl or ml) of the actual foodstuff. Thus, wrapping, clips, netting and labels must not be included in the net quantity. When a frozen foodstuff, e.g., shrimp, is water-glazed the weight of the product must refer to the weight without water-glazing, i.e., the weight without ice. For vitamins and/or mineral contribution, the net quantity might be declared either as the number of tablets or capsules.

Such information for bulk containers intended for the food industry, wholesalers or retailers may be submitted in a commercial document, e.g., a delivery note or an invoice.

- Best-before date or use-by date

The best-before date is the date until which a foodstuff, stored in a suitable manner, retains the specific properties normally associated with it. It may be retailed (in its packaging) also on or after the best-before date, provided that it remains in a fully acceptable condition during a reasonable length of time.

For perishable products, the durability must be stated by «Siste forbruksdag ...», (best-before…) followed by the relevant date. Alternatively « Best før utgangen av ... » (best-before end of) in cases when no specific date but rather a month or year has been declared. The use-by date is the last date on which a highly perishable foodstuff, from a microbiological viewpoint, may be consumed without being unfit for human consumption. On such products, the use-by date must be indicated instead of the best-before date. The foodstuff cannot be retailed after the indicated use-by date. Storage recommendation should also be given.

Non-perishable products should be labeled « Best før ... »when the date is given, or « Best før utgangen av ...» in other cases.

Best before date, date, month, year should be declared in the manner prescribed:

- For products with shorter durability than three months it is sufficient to indicate date and month.
- For products with durability more than three months it is sufficient to indicate month and year.
- For products with durability exceeding 18 months it is sufficient to indicate year.

Certain foods, such as bakery products intended for consumption within 24 hours, fresh fruit and vegetables, aromatised wines, beverages with more than 10 per cent (volume) alcohol, cooking salt, sugar in solid form, confectionery (consisting almost only of aromatised and/or coloured sugar species) and chewing gum, are exempted from shelf-life information.

- Special storage conditions

Storage conditions should always be indicated on labels for foodstuffs with a use-by-date. For foodstuffs with a best-before date, storage conditions should be indicated if it is of importance to the durability of the foodstuff.

The minimum durability of a foodstuff depends on various factors, such as composition, processing method, wrapping technique, storage temperature and handling in other respects. The person responsible for the product -- generally the manufacturer or the packager-- must decide on the most suitable period of minimum durability.

- Name or company name and address

The company's telephone number is not accepted as sufficient address information for a seller, packager or importer based in Norway. The entire address should be provided for in the labeling text.

- Origin

There is no general requirement to provide information about the origin of a product. Rules of origin do apply, however, if the lack of such information might mislead the consumer. In addition, Norwegian rules stipulate that information on country of origin is mandatory for beef and a variety of fresh fruit, berries, and potatoes.

- Instructions for use

Instructions for use must only be provided if there is a risk for incorrect storage or use otherwise. For example, quick frozen foodstuffs (with the exception of ice cream) should be labeled «Bør ikke fryses på nytt etter opptining».

The field of application should be clearly indicated on packages containing butter and margarine, e.g., butter for cooking, margarine for making bread, table margarine.

- Actual alcoholic strength

Beverages with more than 1.2% alcohol by volume must be labeled with information on the actual alcoholic strength. Thus, it is not permitted to only indicate a maximum or approximate strength or a range of strength. The alcohol content should be given with maximum one decimal number followed by the symbol « % vol »; designation notation « alkohol » or the abbreviation « alk ».

According to the EEA-agreement and Commission Regulation (EC) No 608/2004, foods and food ingredients with added phytosterols, phytosterol esters, phytostanols and/or phytostanol esters should also be labeled.

### C. Illustrations

Illustrations and/or decorations must give a correct impression of the characteristics of the contents. The actual/ready-for-consumption quantity of the contents must not be exaggerated.

Illustrations of fruits must, as a basic rule, represent the proportions of the fruits in the product. Illustrations of fruit on products that do not contain any fruit whatsoever are considered to be misleading, if the consumer expects to find fruit in the product. For example, illustrations of fruits on soft drinks or fruit yoghurts are deemed to be misleading, if the products are flavored only with flavorings and do not contain fruit. Illustrations of fruit may, however, be used on certain foodstuffs that contain only fruit flavorings, if it is not misleading for consumers. Examples of this exception include products such as candies and cookies with fillings.

It is important to note that if a package has been illustrated as described above under a voluntary labeling initiative, a mandatory requirement of QUID presentation comes automatically. The same applies for product illustrations in advertising.

### D. Stick-on Labels

Stick-on labels may be used in addition to a U.S. label, or to cover certain text on the original label that is not in conformity with Norwegian labeling requirements, e.g., certain nutritional or health claims. It is advisable to always properly adapt the label to meet the Norwegian requirements, as all provisions can be enforced.

## E. Identification of Lots

Lot identification means that a foodstuff should be labeled with a code, number, symbol that makes it possible to identify and trace back to the designated merchandise (goods). The requirement for lot identification applies in principle to all kinds of food, also primary produce intended for food production. However, it is often deemed sufficient to label with date.

## F. Traceability

Being an EEA member, Norway applies EU rules on traceability (Regulation No 178/2002 on general food law, articles 11,12,16,17,18,19 and 20). A Norwegian Guidance Document, dated March 4, 2005, is available on Mattilsynet's website. This website also contains a link to the corresponding EU-guidance in English.

## G. Specific Requirements for Nutritional Labeling

Norwegian rules for nutritional labeling are laid down in regulation No 1386 from 1993. A guidance direction (in Norwegian) is published on Mattilsynet's website.

Nutritional labeling is voluntary, unless a nutrition claim has been made either on the package or in the advertising of a given product. Hence, nutritional labeling is mandatory only when a nutrition claim (for example "low in added sugar") is present on the labeling or presentation of the foodstuff. QUID (which only provides information on the ingredients) cannot replace nutritional labeling.

There is no advance approval of nutritional labeling. Mattilsynet makes its decisions on a case-by-case basis in accordance with the internationally agreed Codex Alimentarius food standards. For example, the nutritional labeling "lett" (low) is accepted in Norway provided that the energy reduction is 30 % compared to a normal commodity. The nutritional labeling "redusert saltinnehold" (reduced salt content) and "lavt saltinnhold" (low salt content) are accepted when there is a corresponding 25% reduction.

## H. Health Claims

In absence of agreed EU rules on nutritional health claims, Norway applies the attached national guidelines, published by Mattilsynet on November 15, 2005. Retningslinjer for dokumentasjon ved bruk av ernærings- og helsepåstander på næringsmidler. EU-legislation - Com (2003) 0424-20030165(100) Proposal for a European Parliament and Council regulation on nutrition and health claims made on foods - is in the pipeline, however. It is expected to be decided in 2006 and Mattilsynet will assess the need for subsequently modifying current national guidelines.

Health claims are not subject to "advance approval" in Norway. Norwegian rules governing health claims are stricter than those of the U.S. The importer is responsible for having access to and being able to provide (upon request by Mattilsynet) documentation to substantiate the health claims made in conjunction with the marketing of the product in question. Otherwise no health claims are allowed.

According to regulation 1385, §5, it is not allowed to claim – either in the labeling on the package or in the advertising of the product – or give the impression that a certain foodstuff prevents, cures or alleviates pain, illness or symptom of a disease.

Claims that indicate a connection between foods and health may be used provided they are:
- not to be regarded as medical claims
- correct and not misleading
- possible to substantiate

Medical claims should not be made for foodstuffs. Medical claims are regulated by the Norwegian Medicines Agency.

According to Norwegian Guidelines, there are three categories of health claims:

- Category A includes medical claims not allowed for foodstuffs. A non-exhaustive list of such claims has been published at the Norwegian Medicines Agency's website www.legemiddelsverket.no

- Category B and C cover health claims. Category C claims are deemed to be so vague that they are difficult to substantiate, and thus forbidden.

The non-exhaustive list of Category B claims provides examples of health claims that are allowed, provided they can be substantiated with supporting evidence/documents. Below are examples of allowed Category B claims:
- might help against slightly raised level of cholesterol/ blood pressure/allergy suffering
- might help against a sore throat
- might have a soothing effect on slight hay-fever
- might help against heartburn/indigestion/ a constipated stomach/loose bowels/diarrhea
- might help against dry cough (when having caught a cold)
- might stimulate blood circulation (cold hand/feet)
- might have a stabilizing effect on the level of blood sugar
- might help against iron deficiency anemia

The choice of detailed wording, e.g., might/can, should be assessed for each individual claim.

Required documentation should at the least meet one of the three alternatives below:

1. Product level: Documentation based on product specific scientific studies

2. Generic information: Documentation based on public knowledge and established scientific findings regarding the effects of foodstuffs on growth, development and normal physical functions.

3. According to ancient custom: Documentation based on traditional use in folk medicine.

## I. Requirements Specific to Organic Labeling

(EU Regulation 2092/91 with subsequent amendments)

A product labeled as organic should in its labeling include information on the name and/or code number of the control body related to the most recent phase of the production process, e.g. packaging/labeling and import from a third country.

Mattilsynet has delegated the organization DEBIO to carry out control of organic products, both domestically produced and imported. DEBIO is a member of IFOAM (International Federation of Organic Agricultural Movement) and is well known to Norwegian consumers. DEBIO is a member organization, open also to importing representatives (e.g. interested organizations, retail and trade). DEBIO has been accredited by Norsk Akkreditering in accordance with the European standard EN-45011.

Currently, DEBIO's label is used for more or less all approved organic foodstuffs. More information on conditions for using the DEBIO symbol is available on: www.debio.no Companies that do not want to present the DEBIO label on their products may instead use DEBIO's code number: Økologisk godkjenning: Kontrollinstans N-1.

Norway applies two national provisions in its accommodation to overall EU organic rules. "Organic" is used if the products have been produced in compliance with the EU's organic regulation 2092/91. Products labeled with the EU label should also have the following text in Norwegian: Økologisk landbruk – EF-kontrollordning.

It is allowed to combine the DEBIO label with the EU label.

## J. Enforcement

The food law authorizes Mattillsynet to impose the following sanctions for non-compliance with Norwegian labeling requirements:

- require action
- act on behalf of the operator
- impose fines
- close business until action is taken
- close business up to 6 months
- actively inform the public

The most common sanction is fines. In addition to sanctions listed above, the Norwegian courts may impose penalties. Mattilsynet may in exceptional circumstances approve applications for derogation from the labeling rules laid down in regulation 1385.

## SECTION III. PACKAGING AND CONTAINER REGULATIONS

(Norwegian implementation of EEA/European Community legislation)

### A. Materials in Contact with Food

EU regulations on packaging materials in contact with foods are implemented in national law through regulation No 1381 (Matemballasjeforskriften) from 1993, last amended November 9, 2005. The overall principle is that use of packaging materials is allowed as long as they--under normal and foreseeable conditions for the usage-- do not pose a threat to the well being of human health. Furthermore, packaging material must not lead to an "unacceptable" worsening of the taste or smell of the foodstuff concerned. Similarly, the composition of the foodstuff must not be changed in an "unacceptable" way.

There is a general labeling requirement for products and materials sold for food packaging use. The words "for næringsmiddel" (for food) can be used for this purpose.

The name and address, as well as the registered trademark of the manufacturer (or the seller established in the EEA (European Economic Area)) shall be indicated. An exemption has been made for materials "obviously" being intended for contact with food.

Labeling should be in Norwegian or similar language provided misunderstanding/confusion is deemed unlikely.

Specific requirements do apply for the usage of plastic materials and articles. The regulation establishes a positive list of monomers and starting substances permitted for use in the manufacture of food contact plastics. In accordance with EEA/EU directives, certain migration threshold levels have been laid down for various substances (monomers, starting substances and additives) like for example PVC (Council Directive 81/432/EEC).

### B. The Norwegian Recovery System

In 1994, the Norwegian food trade and industry established their own collection and recovery system. In 1996, the umbrella organization Materialretur AS was founded. Materialretur is a non-profit company, established and owned by the Norwegian material organizations.

Under the management of Materialretur, six guarantors are responsible for the recycling of beverage cartons as well as packaging made of paper/cardboard, glass, aluminum, tinplate and plastic. These guarantors ensure that the set recovery targets are met. Since 1999, these targets have been 80 percent each for plastics and corrugated board and 60 percent for beverage cartons, cardboard, aluminum and tinplate.

Materialretur operates as a partner of participating companies and collects membership fees. The industry pays a flat rate to the local authorities or local waste management companies under the principle that parties responsible for producing the waste pay for the collection and sorting of the waste.

Importers of goods packed abroad must pay a "licence fee" for the relevant packaging material. The importer is the first legal owner of the goods in Norway. Agents are classified as importers if they at one or more occasions are legal owners of the goods (even if they do not physically handle the products). Agents who only broker supply contracts are not obliged to register with Materialretur. In such cases the agents' customers are considered as the importer. More detailed information is available on the website www.materialretur.no

### C. Mandatory Norwegian Recycling Requirements for Non-Alcoholic Beverages

Recycling and waste disposal of beverage packages are regulated by the Ministry of Environment through regulation 930 (dated June, 1 2004). The recycling system covers only packages distributed for and destined to end consumers. The purpose of the legislative measure is to contribute to an effective system with a high degree (minimum 25%) of recycling, and also to achieve reduction of littering.

The importer is responsible for either establishing a recycling system himself or, more likely for practical reasons, associating himself with an established system. The application should be sent to the Norwegian Pollution Control Authority (SFT), www.sft.no. SFT decides the recycling share for a particular year. Minimum is always 25%. Packages subject to deposit payments should be labeled, such as return bottles.

## SECTION IV. FOOD ADDITIVE REGULATIONS

### A. Additives

Norway fully applies EU uniform rules on the use of additives in foodstuffs. The Norwegian implementing regulation can be found at: http://www.lovdata.no/cgi-wift/wiftldles?doc=/usr/www/lovdata/for/sf/ho/ho-19931221-1378.html&dep=alle&kort+,+titt=forskrift+om+tilsetningsstoffer:

A positive list of additives that can be used in manufacturing of foodstuffs can be found at: http://www.mattilsynet.no/portal/page?_pageid=54,40083&_dad=portal&_schema=PORTAL&navigation1_parentItemId=2629&navigation2_parentItemId=2629&navigation2_selectedItemId=2631&_piref54_40088_54_40083_40083.artSectionId=401&_piref54_40088_54_40083_40083.articleId=6966.

English copies can be found in the corresponding EU-legislation database. In addition, maximum allowed levels can be found on Mattilsynet's website, as well as a Guidance Directory that was published on August, 1, 2005.

Attached below is a list of food groups in English and Norwegian.

"Additive List.pdf"

Unpackaged products should be accompanied by information specifying the content of additives. If the product has been subject to radiation, it should be noted.

While CODEX evaluations of the safety of food additives have been considered in the development of the EEA/EU regulations, the list of CODEX approved food additives for imported foodstuffs is not applicable as such. The Norwegian/EU positive additive list regulates the use of colors, preservatives, anti-oxidants, emulsifiers, sweeteners and miscellaneous food additives and does not include flavorings, processing aids, vitamins and other enrichment substances.

### B. Supplements, Vitamins and Minerals

On May 28, 2004, Norway implemented EU Directive 2002/46 on Supplements through regulation No 755: Forskrift om kosttilskudd. On March 18, 2005, Mattilsynet published a Guidance Directory (Veileder til kosttils kudds forskrifter), which is available on its website.

Attached below is an explanatory note containing the positive list of accepted vitamin and mineral sources that are allowed, subject to certain conditions and maximum levels.

"Expanatory Notes Vitamines.doc"

Norwegian regulation No 1379 contains the EU uniform positive list of accepted aromas subject to certain conditions and maximum levels and special labeling requirements: http://www.lovdata.no/cgi-wift/wiftldles?doc=/usr/www/lovdata/for/sf/ho/ho-19931221-1379.html&dep=alle&kort+,+titt=forskrift+om+aromaer

## SECTION V. PESTICIDE AND OTHER CONTAMINANTS

### A. Pesticides

The Norwegian Food Safety Authority, Mattilsynet, is responsible for the pesticide residue control of foods of plant origin. If pesticide residues exceed the EU or national maximum residue limits (MRLs), Mattilsynet can prohibit or prescribe conditions for the sale or other handling of the food or the batch to which the food belongs. As a follow-up, subsequent lots of the commodity will be detained and enforcement samples collected. The condition/prohibition will be cancelled when a certain number of lots are found to comply with the MRLs, or when other information shows that the residue problem no longer exists. Information on pesticide residues can be obtained from the Norwegian Food Safety Authority, Mattilsynet.

The Norwegian pesticide regulation is based on the common (EEA) regulation – positive list - within the European Union: www.lovdata.no/cgi-wift/wiftldles?doc=/usr/www/lovdata/for/sf/ho/ho-19931221-1388.html&dep=alle&kort+,+titt=forskrift+om+rester+av+plantevernmidler

### B. Other Contaminants

Norway applies EU maximum levels for dioxin. Maximum levels have also been established for aflatoxins in foods, with the exception of drinking water. EU maximum levels for certain contaminants are stipulated in Commission Regulation 466/2001. There are no Norwegian

deviations in the implementation legislation: http://www.lovdata.no/cgi-wift/wiftldles?doc=/usr/www/lovdata/for/sf/ho/ho-20020927-1028.html&dep=alle&kort+,+titt=forskrift

In addition, a useful Guidance Directory Document on aflatoxins, published in April 2004, is available at Mattilssynet's website.

## SECTION VI. OTHER REGULATIONS AND REQUIREMENTS

### A. Advance approval of foods

Foodstuffs are not normally subject to advance approval by the Norwegian Food Authority Mattilsynet. There are, however, two exemptions from this rule:

1. Novel Foods and GMOs

2. Additives or enrichment with vitamins and minerals other than those already approved in Norwegian (EU) legislation.

In these two specific cases, advance approval is a pre-condition for release for free circulation on the Norwegian market.

Imports of organic products are subject to advance notice, provided the exporter wants to label and market the product as organic.

### B. Alcoholic Products Require an Import Permit and Registration

Imports of alcoholic beverages generally require registration with the Norwegian Customs Authorities. For gifts, however, it might be sufficient with only an import permit from the Directorate for Health and Social Affairs, tel + 47 24163000 www.rusdir.no

Alcoholic beverages are subject to special legislation. For more information visit www.toll.no For example, imports of snaps or aquavit with an alcoholic content exceeding 60 per cent by volume are not allowed.

### C. Specific Health Requirements for the Import of Certain Agricultural Products

Import licenses/sanitary certificates must be obtained for many agricultural products. The Norwegian Food Safety Authority, Mattilsynet, is the competent authority.

- Imports of potatoes, embryos of eggs, seeds containing narcotic substances – if allowed at all – must always be accompanied by health certificates. Please contact the competent authority Mattilsynet, tel + 4764944400.

- Norwegian rules for plant protection (Regulation No 1333 from 2000) stipulate that the plant health authority in the exporting country should issue an official plant health certificate in accordance with the International Phytosanitary Portal (IPP). For travelers, certain exemptions for limited quantities (private consumption) are possible. Please contact the competent authority Mattilsynet, tel + 4764944400. The health certificate issued by Mattilsynet is directed to the actual recipient/owner/importer of the commodity (not the

shipping agent). The "real importer" should file the health certificate document for three years. The keeping of the archives should be done in a way that each individual contingent can be traced back according to the code number registered in the TVINN-data system. A copy of the health certificate should be sent, e.g., faxed, to each recipient of the goods.

- Salmonella protection: Like Sweden and Finland, Norway applies stricter rules than those of the EU with regard to salmonella (salmonella guarantees). Fresh meat, meat preparations or minced meat (with the exception of heat-treated meats) and eggs must be accompanied by a health certificate, salmonella guarantee, stating that the products are free from salmonella. Through Commission Decision of June 24 2003 (C 1928), Norway is authorized to use certain alternative methods in its microbiological testing of meat.

- Animal products – including milk and certain dairy products - are subject to special import regulations. A *health certificate,* issued by the competent authority in the third country, e.g., the United States, must accompany the product. Please contact the Mattilsynet for more information, tel + 4764944400.

- Most imports of fresh fruit and vegetables must undergo quality inspections and in certain cases sanitary health inspections. Mattilsynet is the contact for such concerns, tel + 4764944400. In order to import plant products that require sanitary certificates, it is necessary to be registered as an importer (see above). Norway has, for example, introduced specific regulations relating to measures against brown rot (Ralstonia solanacearum) in potatoes.

- Imports of fish and fishery products such as salmon and shellfish are subject to several regulations targeted at protecting the health situation within the extensive Norwegian fish breeding industry. See IX D (CVED).

- A special import authorization is required for medical products per the regulation governing medicinal products "Legemiddelloven". For these products, the Norwegian Medicines Agency and the Norwegian Board of Health are the competent authorities.

### D. Testing and Certification of Birdseed is Mandatory

Imports of birdseed into Norway must be sampled and tested for wild oat (Avena fatua). If seeds of wild oat are found, the lot is not allowed entry into Norway. In addition, it is not allowed to import viable seeds of hemp (Cannabis sativa).

Seed lot imports must be accompanied by a "Certificate – Test for Avena fatua in Birdseeds" issued by Kimen Seed Laboratory. Kimen Seed Laboratory is authorized by the Norwegian Food Safety Authority to carry out such analysis and to issue the certificates. The seed should be sampled by an official seed sampler in the exporting country and submitted to Kimen Seed Laboratory before shipment. Submitted certificates are normally sent to the Norwegian company receiving the seed. The Norwegian company in question is responsible for sending the certificate to the exporter, since the certificate should accompany the seed lot when it is exported to Norway. If the exporter is responsible for paying the analysis costs, the sample should be followed by a letter clarifying this arrangement. Otherwise the invoice will be sent to the Norwegian company.

The seed lot is given a lot number linking the lot, the sample and the certificate. If the lot has not been sampled by an official sampler in the exporting country, it will be sampled by an official sampler in Norway.

Sample size:

- Large-seeded species (cereals and seeds larger than wheat seeds): 1 kilogram. Maximum lot size: 25 tons
- Small-seeded species (seeds smaller than wheat seeds): 0,5 kilogram. Maximum lot size: 10 tons.

Mixtures of large-seeded and small-seeded species shall be sampled as large-seeded species. If the lot is packed in small consumer packages, whole packages must be drawn according to the scale shown above.

Submitting the samples:

The seed sampler submits the sample directly to Kimen Seed Laboratory for testing and certificate issuance. The sample must be marked with the following information: Name of the species, lot number, lot size, sampling and sealing agency, name and address of the lot receiver in Norway, the organization number of the Norwegian company, and the customs tariff number (23 09 90 50 for indoor birdseed, 23 09 90 60 for wild birdseed and carrier pigeon seed and 12 06 00 10 for sunflower seed).

The sample shall be submitted to:

Kimen Seed Laboratory
P.O.Box 164
N-1431 Ås
Norway
Tel: +47 64 97 06 60

## SECTION VII. OTHER SPECIFIC STANDARDS

### A. Standards for Fruit Juice

Norwegian standards for fruit juices and similar products are established in national Regulation nr. 1116 from 2003, based on EU Council Directive 2001/112/EC.

### B. Consumer Packaging or Municipal Waste Disposal

Please see Section III.

### C. Vitamin Enrichment Requirements

See Section IV B.

### D. Novel Foods and GMOs (Genetically Modified Organisms)

As an EEA member, Norway basically applies EU rules on Novel Foods and GMOs. It should be highlighted though, that the primary Norwegian legislation – Genteknologiloven – is more restrictive in the sense that it lays down three additional requirements. GMO-products should also be ethically justified and provide societal benefits as well as be in line with sustainable development.

Applications for GMO approval must always be sent to the Norwegian Food Authority Mattilsynet, which evaluates the application and assesses conformity with the implementing legislation – Naeringsmiddelloven. This requirement also includes products already approved for free release on the EU's internal market.

The Norwegian Guidelines (dated December 14, 2005) on Novel Foods are available on the website of Mattilsynet.

## E. Dietetic or Special Use Foods

Norway applies special legislation for baby food, e.g., lower maximum level for traces of radioactivity for baby food (370 Bq/kg) than for other food (600 Bq/kg). Regulation "Barnematforskriften" was adapted on October 18, 2002. The definition of baby food is products specifically produced for babies and small children 0-3 years old.

Baby food is divided into two categories: cereal-based baby food and other baby food.

Cereal-based baby food is further divided into four sub-groups:

1. Cereals to be mixed with milk or similar products.

2. Cereals with a protein rich ingredient (normally milk) which should be mixed with water

3. Pasta

4. Biscuits

The regulation provides rules on the content of protein, fat, sugar and vitamins/minerals. It is allowed to add nutritive substance to all baby food products. For those vitamins that may be added, certain maximum levels are stipulated. For a few baby food products, the added vitamins and minerals must exceed a certain minimum level. However, there are some limitations concerning vitamins A and D. For vitamins A and D the regulation stipulates that for certain cereal-based products the addition should be only to the minimum content. Amino acids may be added when the protein quality at the starting point is not sufficient.

## F. Food Sanitation Laws/Guidelines

The new EU "Hygiene Package" (Food Control regulation) which entered into force on January 1, 2006, is also to be applied in Norway.

### *Marine Products*

On March 22, 2004, the Norwegian Food Safety Authority laid down a regulation that, until further notice, allows importers of fish and fishery products intended for food uses to be exempted from paying obligatory fees on imports as set out in Regulation No 221 from 2004.

Exemptions may be granted for the following product numbers (please see the Norwegian Customs Tariff):

- All the product numbers included in Section 3, covered by food production fees;
- Food product number 16.03.0020;
- All the product numbers placed under 16.04 and 16.05 that are covered by food production fees.

***Organic Foods and Health Foods***

The Norwegian Food Safety Authority, Mattilsynet, has published two separate guidelines to facilitate implementation of Regulation No 1103 from 2005. Since Norway applies the basic EU legislation, the country treats the whole area as one single market for organic products. Import procedures do differ between products coming from this EEA market compared to imports coming from countries outside the EEA area.

In the EEA area, EU rules do apply. For third countries, there is a distinction between "approved third countries" and "other third countries". Currently, the list of approved third countries includes Argentine, Australia, Costa Rica, Israel, Switzerland and New Zealand.

For imports from other third countries, including the United States, only time limited approvals for specified contingents are possible. The basis for approval is the control procedures carried out in the exporting country. Such imports shall by all means be subject to border control. In addition, normal trade documents for the import of both livestock and vegetable products shall also be accompanied by an organic certificate, Økologisertifikatet. The importer must also obtain an import authorization – importtillatelse - issued by Mattilsynet. Mattilsynet has delegated implementation of control measures to its district offices at the border postings.

Import procedures step by step:

- The importer shall contact the control body – DEBIO – and specify what contingent import authorization is sought.

- The control body – DEBIO – carries out investigations in order to clarify whether the products in question have 1) been produced equivalent to EU rules (regulation 2094/92) and 2) the control procedures in the third country is deemed to be equally good as provided for in this regulation.

- DEBIO gives its order/recommendation to Mattilsynet (Nasjonalt senter for planter og vegetabilisk mat), which notifies the EU as well as sends the import authorization to the importer with a copy to DEBIO.

**Organic Product Imports are Subject to Advance Notice!**

In accordance with EU regulation, an advance notice shall be sent to the authorities at least 24 hours before the cargo arrives at a customs border posting. The early warning might be done through the MATILDA information system. If so, the word ØKOLOGISK should be written initially - with capital letters - in the field of the commodity specification. If the importer has no access to MATILDA, then fax, telephone or e-mail might be used.

In addition, the importer should also notify the control body – DEBIO – of the arriving consignment, including the date and place for arrival, at least one day before delivery. A copy of the organic certificate should be enclosed with this notification.

### G. Additional Levy for Non-Alcoholic Beverages

Non-alcoholic beverages are subject to an additional levy in Norway. This in accordance with Regulation (Rundskriv) 4/2005 S.

In 2006, the specific levies amounted to:

- 1,61 NOK/litre for non alcoholic beverages
- 9,81 NOK/litre for syrup destined for commercial production of non-alcoholic beverages in large-size packages and fountains
- 65,12 NOK/litre for carbonic acid imported for production/sale of non-alcoholic beverages (not to be sold per kilo)

Beverages with an alcoholic content of up to 07% are treated as non-alcoholic beverages.

There are, however, many exemptions from this levy obligation. Specifically, the following products are not covered by the levy:

- raw fruit squash and concentrated syrup, juice, nectar, beverages from vegetables, water without added aromatic flavor, squash from berries and fruits including concentrate thereof
- milk and milk products
- beverages made from cocoa and chocolate, including concentrate thereof
- pulverized (powdered) products
- grain and soy-based milk substitute products
- infant formula

Exemptions also include imports that will not be used for production of beverages (destined for human consumption).

## SECTION VIII. COPYRIGHT AND/OR TRADEMARK LAWS

### A. What is a Trademark?

A trademark is a symbol distinguishing one trade good from others. Registration gives exclusive rights, preventing others from using a trademark which can be confused with the registered goods. These rights apply to use of the mark on the goods themselves, on the packaging, in advertising, in business documents, in verbal description or otherwise.

### B. Conditions for Obtaining Norwegian Trademark Protection

In order to obtain Norwegian registration, the trademark must fulfill certain requirements. A trademark can only be registered if it is suitable for differentiating the applicant's goods or services from those of others. Marks that only state the nature of a product or its properties cannot be registered as a trademark, e.g. "wholemeal bread" for bread. Another important

condition for registration is that the mark must not be misleading or likely to lead to confusion with another product name, company or trademark.

### C. Examples of Allowed Trademarks

Examples of allowed trademarks:

- Figures, e.g. the drop-shape in the Statoil-logo.
- Word marks, e.g. Freia (Chocolate)
- Combined marks containing words and figures, e.g. the Solo label.
- Three-dimensional marks (goods accessories), i.e. the shape, accessories and packaging for a product can also be registered. The Farris bottle is a good example of this type of registration.
- Letters and numbers, e.g. 4711

In addition, slogans might be subject to trademark protection in Norway.

### D. International Recognition

The Madrid Protocol is a system for the international registration of trademarks. Like the United States, Norway is a member. Norway is also a member of the Universal Copyright convention.

### E. How and Where to Apply?

To register a trademark in Norway, you need to file a trademark application with the Norwegian Patent Office. A Norwegian trademark registration provides protection only within Norway.

Application Form (in Norwegian only)

Below you will find some guidance and tips from the Norwegian Competent Authority:

1. Always check to see if the same or a similar trademark already exists before spending time and money on protecting or using a proposed trademark through the premature printing of advertising materials or letterhead. You cannot register a trademark when others already hold a registration or have applied for one. The Norwegian Patent Office Preliminary Search Service carries out fast, reasonably priced investigations on your behalf and can also assess the results. You can also contact Brønnøysund Register Centre to check whether a company name is already being used by someone else.

2. Make sure that you have included all the goods or services for which you want to register the trademark. It is not possible to add further goods or services once the application has been filed. In such a case, a new application must be submitted. Goods and services are classified according to an international classification system.

3. Once you have filed an application, only minor changes can be made which do not affect the overall impression of the trademark. The trademark should therefore be submitted in the same form as it is to be used.

### F. What Does It Cost to Apply for Trademark Registration under the Madrid Protocol?

The Norwegian Patent Office requires a clearance fee of NOK 550 (approximately US$ 90).

### G. When Does a Trademark Registration Cease To Be Valid?

The registration lasts for 10 years from the date of registration. Registration can be renewed every 10 years for an unlimited number of times. If anyone considers that the trademark has been registered on a false basis, it may be pronounced legally void. In certain cases, registrations may be cancelled by the Norwegian Patent Office. Registrations can also be annulled by a legal pronouncement if the mark has not been used for a period of 5 years.

### H. More Information on the Protection of Trademarks

More information on the protection of trademarks can be obtained from the Norwegian Patent Office Information Centre, tel: +47 22 38 73 33, e-mail: infosenteret@patentstyret.no.

The Norwegian Patent Office (NPO) is a government authority organized under the Ministry of Trade and industry.

## SECTION IX IMPORT PROCEDURES

### A. Registration Procedures

The Brønnøysund Register Centre is a government body under the Norwegian Ministry of Trade and Industry. It consists of several different national computerized registers. The Register of Business Enterprises registers all Norwegian and foreign business enterprises in Norway. The register ensures the protection of business names against third parties and provides an overview of the financial structure of a business enterprise. The register is an important source of information for anyone in need of correct information about participants in Norwegian business and industry. All enterprises operating business activities - both those with unlimited as well as limited responsibilities - are obliged to register with the Register of Business Enterprises. This also applies to sole proprietorships operating a trade with purchased goods or which employ more than five persons in primary positions. Other sole proprietorships may register on a voluntary basis. Registration in the Register of Business Enterprises provides a business enterprise with:

- The right to operate a business enterprise
- Legal protection of the business name
- A certificate of registration as identification for lenders, legal registration authorities, and customs and excise authorities
- A business enterprise organization number as important identification to authorities and for coordinating private and public business registers
- Identification of the executives of a business enterprise

### B. VAT Registration is Mandatory

To import foodstuffs subject to tariffs for commercial purposes, it is necessary to be registered for VAT. The VAT rate for foodstuffs is currently 13% (2006). The rate for products other than food is 25%. Foreign enterprises with no local office or company in Norway must register. The exporter normally pays the VAT but the Ministry of Finance has the authority to decide that the VAT fee shall be paid by the representative of the exporter (e.g. the importer). This provided the foreign company carries on a VAT-relevant activity.

The normal procedure for a foreign company is to register, e.g., with a representative. There are no specific professional qualifications required except that the representative must have a location in Norway. Both the exporter and his representative are legally responsible for payments of VAT levies. The primary responsibility lies with the foreign company. Only when it has not been possible to receive VAT payments from the foreign company will the Norwegian tax authorities assign the representative as legally responsible.

According to a 1977 Regulation, a foreign company that exports to Norwegian customers from abroad is not subject to VAT duty. The primary responsibility to pay VAT stays with the Norwegian customer. However, if the exporter carries out the customs clearance and then delivers the commodities directly to the customers in Norway, the exporter should register. Also, foreign companies with their own storage facilities in Norway must register. The Ministry of Finance issued a letter dated September 1996 stating that registration by the representative is acceptable.

### C. General Requirements on Trade Documents

On January 1, 2005, Norway introduced the European notification system for transport of animal products and live animals, TRACES (TRAde Control and Expert System). Imports of animal products from third countries to Norway must be notified- by the importer- through the TRACES system. All other food imports (from third countries) such as vegetable feed, barley, potatoes and other non-animal food should be notified – by the importer – through the specific Norwegian Matilda VAM-system. Matilda VAM shall only be used for non-animal products. TRACES is used only for live animals and animal products.

### D. CVED (Common Veterinary Entry Document)

From January 1, 2006, the Common Veterinary Entry Document (CVED) functions as advance notice for the import of animal products from third countries. No other specific import application or declaration is needed. However, Norway requires the importer to be registered and thus approved. The importer is responsible for filling out the CVED. The CVED can be filled out electronically in TRACES and then sent to the one of the Border Inspection Posts of the Norwegian Food Safety Authority, Mattilsynet, for approval.

### E. Other Specific Health Related Requirements for Agricultural Imports

Please see Section VI C.

### F. Information on Tariff Rates and Related Levies

(See also SECTION VII A.)

The Customs tariff schedule provides specific information regarding costs of importing particular commodities. The schedule can be viewed on the following website: http://www.toll.no/templates_TAD/Tolltariffen/Contents.aspx?id=50984

Additional information is available from the Norwegian Customs Information Centre.

***Consumption Based Levies Targeting Alcohol, Sweets and Tobacco***

In addition to tariffs, Norway applies consumption taxes for specific products. These special taxes are paid both by Norwegian producers and importers indiscriminately and apply to the tobacco industry, breweries, distilleries and the chocolate and sweets industry.

***Food Production Tax – Plant Health Tax – Research Tax***

In addition to VAT and tariffs, Norwegian authorities have imposed a food production tax on all goods related to foodstuffs with the exception of water. The food production tax has been introduced as part of a simplified model for the financing of the food authorities' inspections and controls and is charged on both Norwegian as well as imported goods.

Correspondingly, a plant health fee is charged for plant products.

Moreover, agricultural products (HS. Chapter 2 to 35 -- 0.20-0.30% depending on the tariff position) are charged a research fee at the time of customs release. In practice this is done in conjunction with the mandatory TVINN-registration (see G. below).

## G. Customs Clearance Procedures in Norway

All customs clearance of commodities shall be registered in the Norwegian Business Information System TVINN (Tollvesenets informasjonssystem med næringslivet). Norwegian customs clearance is based on the principle of self-declaration. This means that the importer declares the imported commodities through a transmission to TVINN. Alternatively, the importer can fill out a blank SAD (Single Administrative Document). In that case, the Norwegian Customs Authority will carry out the TVINN registration based on the SAD declaration.

The Norwegian Customs Authority decides in each individual case the extent of conformity checks needed. This control can be a simple document check or actual physical control of the commodities. In recent years, it has been more and more customary for checks to take place at a later stage than the border posting, such as at the storage facilities or bookkeeping of the owner of the imported goods.

In order to obtain approval for customs clearance, the owner of the commodities should present an import declaration, SAD-document RG 0155 or RG 0157. The declaration must be signed by the owner or his representative.

In addition to the import declaration, the following documents should be presented by the owner or his representative:

- Invoice
- Contract of affreightment
- Certificate of origin

- Licenses (for commodities under import regulation or subject to import restrictions
- Other documents deemed necessary (by the Norwegian Customs Authorities) to determine the tariff duty, weight, volume or value. Such trade documents could for example consist of a pro-forma invoice or a brochure. If the importer chooses the TVINN-declaration, the documents listed above must not (unless upon direct request from the Norwegian Customs Authorities) be presented prior to the specific time of customs clearance.

More detailed information on registration can be found in the Guidance published January 1, 2004, available at website of the Customs Authorities, www.toll.no

## H. General Information on Customs Clearance – CLASSIFICATION CODE IS ALWAYS THE KEY!

All kinds of goods can be classified according to the Harmonized Commodity Description and Coding System, which is the basis of the Norwegian Customs tariff. This code is the key to the determination of which duty rate must be applied, as well as whether or not an import license or permit is required for a commodity. This classification also determines which other authorities are concerned—notably the Norwegian Food Safety Authority Mattilsynet – as regards allocation of tariff reduced quotas.

The estimated length of the entire customs clearance procedure is to a high degree dependent upon the commodity type. The Customs clearance itself can be completed rather quickly; but for some commodities a phytosanitary or veterinary certificate and clearance may be required.

The VAT rate for foodstuffs in 2006 is 13% but a higher rate of 25 percent applies to alcoholic beverages and tobacco products. Other taxes and charges which could be charged include an equalizing charge, an alcohol tax, a random sampling fee, a plant protection fee or a quality control fee.

Additional information may be obtained by contacting the Customs Information Centre.

Some commodities are fairly easy to classify while others may be more difficult. In most cases, the General Directions and the comments to each chapter of the tariff schedule can aid in this process. For commodities that are particularly difficult to classify, it may be advisable for the exporter/importer to contact his/her regional Customs office and apply for a Binding Classification Ruling. This is a written ruling stipulating the commodity code for a product. In Norway, only the regional customs director is entitled to decide this. The period of validity is 6 years. The application should be sent to the regional office (to which the importer belongs) at the Norwegian Customs Authorities before May 1 each year. The application form to be used is RD-0009, obtained from the regional customs office. It should be accompanied by samples, brochure, invoice, and import declaration. It is only valid for the holder in whose name it was issued and cannot be invoked by any other party.

### *Product Samples*

In order to be exempted from tariff duty, the sample-size product packages should be treated (deformed) in a way so that they may not be illegally sold at a later date.

## I. Customs Clearance: Division of Burden Between the Importer and Exporter

In brief, the Norwegian procedure for customs clearance requires that the importer present a Single Administrative Document (SAD). Furthermore, an invoice (and eventual shipment invoice) should be presented.

The responsibility of the exporter is, thus, limited to providing such an invoice. It is normally not necessary to translate this invoice into Norwegian. A commercial invoice should (according to paragraph 5.1.5 in the Norwegian Customs law TLF) include the following particulars:

- Name and address of the seller/supplier
- Name and address of the buyer/recipient of the goods
- Date and place when the invoice was issued
- Order date, buying date, order number or order reference
- Number and type of packages, gross weight and how the packages are marked
- Trade description of the goods – type of goods, design, quality, article number
- Quantity of the goods – net amount for each type of commodity
- Price for each item (including currency)
- Discounts, if any, and what kind of discounts are to be applied
- All other information as regards:
  terms of delivery
  terms of payment

The Norwegian Customs Service can demand a translation in writing of foreign invoices.

The Norwegian customs authorities normally accept a copy of the invoice original.

A pro-forma invoice may be presented for shipments free of charge, e.g.:

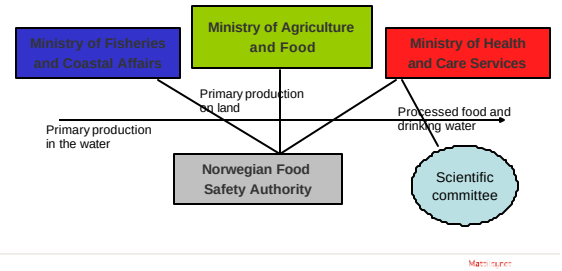
- Replacement deliveries and commodities supplied under guarantee
- Samples and advertising items
- Gifts
- Goods returned to sender
- Printed advertising material

A pro-forma invoice is a product description declaration specifying the purpose. The commodity shipped will not be sold but must somehow be declared to the customs authorities. A pro-forma invoice may only be used in cases where a normal invoice does not apply.

In accordance with Norwegian administrative law, all decisions made by authorities can be appealed. There is an appeal system for disputed and rejected shipments. Decisions taken by the regional customs director (Regiondirektøen) can be appealed to Toll-og Avgiftsdirekrtoratet – three weeks from the date of decision.

## APPENDIX I: GOVERNMENT REGULATORY AGENCY CONTACTS

4. Constitutional responsibilities




1. Information on product classification, tariff rates and procedures for customs release:

www.toll.no
Toll- og avgiftsdirektoratet
Schweigaards gate 15
Postboks 8122 Dep.
0032 OSLO

Tel: + 47 22 86 03 00

Useful contact for questions: Tollvesenets informasjonssenter, tlf.: +47 0 30 12
Questions can also be e-mailed to: tad@toll.no

Below are listed the six regional customs areas. Over 80% of all imports pass through the Oslo and Akershus customs posts.

Tollregionene
Tollregion Øst-Norge
Tollregion Oslo og Akershus
Tollregion Sør-Norge
Tollregion Vest-Norge
Tollregion Midt-Norge
Tollregion Nord-Norge

2. Labeling, food legislation, health claims, pesticides, GMO, food and animal health control measures:

For U.S. exporters and Norwegian importers, the key authority for food legislation as well as enforcement thereof is in most cases Mattilsynet. Therefore it is recommended that U.S. companies-- or their import agents-- primarily contact Mattilsynet.

Mattilsynet is also the competent authority for the:

- Animal Disease Act
- Fish Disease Act
- Animal Welfare Act
- Veterinary Surgeons Act

Norwegian Food Safety Authority Phone: +47 23216800

E-mail: postmottak@mattilsynet.no
www.mattilsynet.no

Specific and detailed product-related questions:

Nasjonalt senter for Fisk og Sjømat
National Fish and Seafood Centre
Rosenkrantz gate 3
5003 Bergen
Tel + 47 55 21 57 00
Fax: + 47 55 21 57 07

Nasjonalt senter for dyr og animalsk mat
National Centre for Animals and Food
Kyrkjevegen 332
4325 Sandnes
Tel: + 47 51 68 43 00
Fax: + 47 51 68 43 01 /02 /03

Nasjonalt senter for planter og vegetabilsk mat
National Centre for Plants and Vegetable Food
Moerveien 12
1430 Ås
Tel: + 4764 94 44 00
Fax: + 4764 94 44 10

3. Allocation of tariff quotas/import licenses:

Due to the high level of border protection for many products, imports at reduced tariff rates are of considerable commercial importance. However, many of the tariff reductions and tariff quotas are earmarked for EU exporters through bilateral EU-Norway agreements. Tariff quotas are allocated by www.slf.dep.no Statens landbruksforvaltning (SLF) Telephone + 47 24 13 10 00, Fax + 47 24 13 10 05 E-post: postmottak@slf.dep.no

4. Questions regarding packaging materials, recycling scheme, environmental protection rules:

The Norwegian Pollution Control Authority (SFT) is a directorate under the Ministry of the Environment. Its main goal is to promote sustainable development.
Statens forurensningstilsyn (SFT) www.sft.no
Telephone: +47 22 57 34 00, Fax: 22 67 67 06 |postmottak@sft.no

5. In order to import alcoholic beverages, a special permit must be obtained. Applications for permits are handled by:

The Norwegian Medicines Agency
Sven Oftedalsvei 8
NO-0950 OSLO
NORWAY

Telephone: (+47) 22 89 77 00
Telefax: (+47) 22 89 77 99

Internet: www.noma.no

E-mail: post@noma.no

Some health foods may be classified as pharmaceutical products. The key contact for such products is the Norwegian Medicines Agency (NoMA). Statens Legemiddelverk is the national regulatory authority for new and existing medicines and the supply chain. The agency is responsible for supervising the production, trials and marketing of medicines. It approves medicines and monitors their use, and ensures cost-efficient, effective and well-documented uses of medicines. The inspectorate also supervises the supply-chain. NOMA also regulates prices and trade conditions for pharmacies.

## APPENDIX II. OTHER IMPORT SPECIALIST CONTACTS

Import Assistance: The aim of the Norwegian Food Import Council - Importrådet for landbruksvarer – is to keep itself informed and updated on the state of play as regards food imports. It also provides some guidance to the government as regards tariff measures needed for safeguarding reasonable import competition. The State Agency - Statens landbruksforvaltning (SLF) - leads this Council, where importers and other interested parties representing the producer perspective are represented. Moreover, SLF acts as a secretariat to the Norwegian Import Council. More information is available on SLF's website.