

# VAT On E-commerce (VOEC)

## Who must register?

VAT On E-commerce (VOEC) is a simplified VAT scheme for foreign online B2C businesses or marketplaces that sell low value goods under NOK 3 000. The registration does not require the business to register a company in Norway as the regular VAT scheme does. A business is obliged to register for VOEC when its revenue exceeds NOK 50 000 during a 12-month period. The companies that do not reach the NOK 50 000 threshold can also voluntarily register for VOEC scheme.

## What are the "low value goods"?

The VOEC scheme includes all low value goods except foodstuffs, goods subject to excise duties (tobacco and alcoholic beverages) and other restricted or illegal goods according to Norwegian law. The "Low value goods" is defined as the sales price under NOK 3 000 per product. For example, one parcel containing 2 products worth NOK 2000 each is still covered under VOEC scheme, even the total value of the parcel is over NOK 3 000. Shipping and insurance costs are not included when calculating the threshold.

If a company sells both products under and over NOK 3 000, the shipment should be divided into one with goods under NOK 3 000 and one with goods over NOK 3 000. The goods over NOK 3 000 will be subject to regular customs clearance. To avoid the customer to handle the import procedures, it's recommended to register for regular VAT scheme in this case.

## How do I report?

A company that is registered in VOEC scheme must charge VAT to private customers at the point of sales. A unique VOEC-number will be assigned to the company when the registration in VOEC is successful. VAT is reported quarterly through the electronic portal [www.altinn.no](http://www.altinn.no). The periods and dues are as follow:

Period	Reporting and payment due
1 January – 30 March	20 April
1 April – 30 June	20 July
1 July – 30 September	20 October
1 October – 31 December	20 January

## No VAT refund

The VOEC is a "pay only" scheme, which means a VOEC-registered company is not entitled to any VAT deductions. If a company has VAT expenses in Norway, it shall apply for VAT refund through the regular VAT refund scheme for non-established businesses.

## We can help!

ECOVIS can assist with VOEC registration and VAT reporting to make sure your business is compliant to Norwegian regulations. Are you not certain about whether your company should be registered in VOEC? Contact ECOVIS for a free evaluation. Email: [oslo@ecovis.no](mailto:oslo@ecovis.no), Phone: +47-46170646