

## **Customs Act:**

### **Section 8-6. *Non-preferential origin***

(1) By non-preferential origin is meant origin determined on another basis than a specific agreement with a foreign state or organisation on preferential customs treatment, or origin stipulated as a prerequisite under a unilateral preference scheme.

(2) Non-preferential rules of origin are applicable to:

- a) most-favoured-nation treatment under Article I of the General Agreement on Tariffs and Trade;
- b) the issuance of certificates of origin for goods that do not fall within the scope of a free trade agreement;
- c) the implementation of trade measures pursuant to Chapter 10.

(3) The Ministry may lay down regulations on the determination of non-preferential origin pursuant to the present section, including on requirements as to the certificate of origin and extension of the scope of the rules to include origin labelling, public procurement and trade statistics.

## **Customs Regulations:**

### **Section 8-6. *Non-preferential rules of origin***

#### **Section 8-6-1. *Originating products - definition***

(1) The following products are considered as being of non-preferential origin, cf. Section 8-6 of the Customs Act:

- (a) products originating in Norway, cf. Section 8-6-2; or
- (b) products originating in another country, cf. Section 8-6-3.

(2) By product is meant the obtained product, irrespective of whether it is intended for subsequent use in another manufacturing process.

#### **Section 8-6-2. *Products originating in Norway***

(1) The following products are considered as originating in Norway:

- (a) products wholly obtained in Norway, cf. Section 8-6-4; or
- (b) products that have undergone sufficient working or processing in Norway, cf. Section 8-6-5 and Section 8-6-6, containing materials not wholly obtained in this country.

(2) By manufacture is meant any kind of working or processing, including fabrication and assembly or specific operations.

(3) By materials is meant any ingredient, raw material, component or part, etc., used in the manufacture of the product.

#### **Section 8-6-3. *Products originating in another country***

(1) The following products are considered as originating in another country:

- a) products wholly obtained in such country. Section 8-6-4 shall apply correspondingly.
- b) products that have undergone sufficient working or processing in such country, containing materials not wholly obtained in said country. Section 8-6-5 and Section 8-6-6 shall apply correspondingly.

(2) If several countries have participated in the manufacturing of a product, the country of origin shall be the country in which the last significant and economically justified working or processing takes

place, and which results in the manufacture of a new product, or which represents a significant step in the manufacture of a product.

#### **Section 8-6-4. Wholly obtained products**

The following products are considered as wholly obtained in Norway:

- a) mineral products extracted in Norway;
- b) vegetable products harvested in Norway;
- c) live animals born and raised in Norway;
- d) products obtained from live animals raised in Norway and products obtained by hunting and fishing in Norway;
- e) products of fishing and hunting and other products taken from the sea outside Norwegian sea territory, by vessels registered in Norway or in a Norwegian ship register and sailing under the Norwegian flag;
- f) products made aboard factory ships from products which are mentioned in letter e, and which originate in Norway, provided that these factory ships are registered in Norway or in a Norwegian ship register and are sailing under the Norwegian flag;
- g) products extracted from the seabed or the subsoil thereof outside the sea territory, provided that Norway has an exclusive right to the exploitation of the relevant seabed or subsoil thereof;
- h) waste and scrap resulting from manufacturing processes in Norway, and used goods if collected in Norway and only usable for the recovery of raw materials, including used tyres only suitable for retreading or for use as waste;
- i) products produced in Norway exclusively from materials mentioned in letters a to h, or from by-products thereof at any stage of manufacturing.

#### **Section 8-6-5. Sufficient working or processing**

(1) For live animals referred to in Chapter 1 of the Customs Tariff, the country of origin is the country in which the animal is born. A product falling within the scope of Chapters 2-97 of the Customs Tariffs is considered to have undergone sufficient working or processing if:

- a) the value of the materials does not exceed 50 percent of the ex-works price of the finished product;
- b) manufacturing involves all used materials changing sub-headings in the Harmonised System;  
or
- c) the product has only been equipped with software to make it operational, and the value of the materials does not exceed 30 percent of the ex-works price of the finished product.

(2) Non-originating materials that do not change sub-headings in the Customs Tariff may nonetheless be used, provided that their total value does not exceed 30 percent of the ex-works price of the product.

(3) If an originating product is used as materials in the manufacture of a new product, any non-originating materials used in the manufacture of the former product shall not be taken into consideration.

(4) By the value of the materials is meant the customs value on the import date of any non-originating materials used or, if this is not known or cannot be established, the first established price paid for the materials in Norway.

(5) By ex-works price is meant the price payable for the product direct from the factory of the manufacturer in the enterprise in which the last working or processing took place, provided that such price includes the value of all materials used, less any Norwegian taxes that have been, or may be, repaid upon the export of the obtained product.

### **Section 8-6-6. *Insufficient working or processing***

(1) The following shall be considered as insufficient working or processing in Norway, regardless of whether the requirements of Section 8-6-5 are satisfied:

- a) preserving operations to ensure that the product remains in its original condition during transport or storage;
- b) breaking-up or assembly of packages;
- c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- d) ironing or pressing of textiles;
- e) simple painting and polishing operations;
- f) husking, total or partial bleaching, polishing and glazing of cereals and rice;
- g) sifting, screening, assembling, sorting, classifying, grading, matching (including the making-up of sets of articles);
- h) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards, and all other simple packaging operations;
- i) affixing or printing marks, labels, logos or other similar distinguishing signs on products or their packaging;
- j) simple mixing of products, whether or not of different kinds;
- k) simple assembly of parts of articles to constitute a complete article or disassembly of the product into parts;
- l) a combination of two or more operations specified in letters a to k.

(2) By simple is for purposes of Sub-section 1 meant any treatment that does not require any special knowledge, machinery, apparatus or equipment that is specifically manufactured or installed to perform such treatment.

(3) For purposes of determining whether the working or processing undergone by the product shall be considered as insufficient for purposes of Sub-section 1, all the treatments to which the product has been subjected shall be considered as a whole.

(4) Sub-sections 1 to 3 shall not apply to products falling within the scope of Section 8-6-5, Sub-section 1, letter c.

### **Section 8-6-7. *A product - the unit of qualification***

(1) The unit of qualification for the application of the provisions of Section 8-6-1 to Section 8-6-15 shall be that of the particular product which is considered as the basic unit when determining classification using the Harmonised System. It follows that:

- a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification; and
- b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of the present regulations.

(2) Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, such packaging shall be included for the purposes of determining origin.

### **Section 8-6-8. *Accessories, spare parts and tools***

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

### **Section 8-6-9. *Neutral elements***

(1) In order to determine whether a product originates, it shall not be necessary to determine the origin of the following elements which might be used in its manufacture:

- a) energy and fuel;
- b) plant and equipment;
- c) machines and tools; or
- d) goods which do not enter and which are not intended to enter into the finished product or the final composition of the product.

(2) By goods is meant anything considered goods for purposes of the Customs Tariff.

### **Section 8-6-10. *Working or processing of products abroad prior to export from Norway***

(1) A product originating in Norway that has undergone working or processing abroad shall retain its origin if

- a) such working or processing abroad has not contributed more than 50 percent of the ex-works price of such product;
- b) the product has not during such working or processing come to include non-originating materials in excess of the percentage stipulated in Section 8-6-5, and
- c) it can be documented that the reimported product has previously been exported from Norway.

(2) A product that does not qualify for Norwegian origin will retain its origin in another country.

### **Section 8-6-11. *Issuance of a national certificate of origin upon export***

(1) A national certificate of origin shall be completed and signed by the exporter or an authorised person. The signature requirement may be waived if permission is granted for electronic completion and filing of the form.

(2) A national certificate of origin shall, as a main rule, be completed in Norwegian or in English.

(3) The certificate of origin shall be certified by the customs authorities or the chamber of commerce. The certifying body may require a translation if the submitted certificate of origin or background documents are issued in another language than Norwegian or English. The exporter shall itself pay for such translation. The customs authorities and the chamber of commerce may upon application certify a duplicate.

(4) A national certificate of origin does not provide an entitlement to preferential customs treatment.

### **Section 8-6-12. *Duty of confidentiality***

The duty of confidentiality under Section 12-1 of the Customs Act shall apply correspondingly to anyone who holds, or has held, any office, position or role relating to the certification of certificates of origin.

### **Section 8-6-13. *Checking of certificates of origin***

(1) The customs authorities may require the exporter to document that a product in respect of which a certificate of origin has been issued is an originating product, cf. Section 8-6-2 and Section 8-6-3. The exporter must be prepared to submit, upon request, all necessary documents proving the origin of the product in question.

(2) If an exporter has purchased a product in respect of which a certificate of origin has been issued, and which is obtained from inputs originating from other Norwegian enterprises, the customs authorities may require the origin status to be documented in respect of these as well. Such documentation may take the form of a declaration of the origin of the products from the supplier (supplier's declaration).

#### **Section 8-6-14. *Supplier's declaration***

(1) In order to simplify documentation requirements laid down in Section 8-6-13, a Norwegian supplier of originating products or materials may issue a supplier's declaration of origin status to the exporter.

(2) If the working or processing is not sufficient to qualify for origin status, the supplier may issue a declaration specifying what working or processing has taken place or, alternatively, what value has been added during such working or processing.

(3) Declarations pursuant to Sub-sections 1 and 2 shall be signed by the supplier or a person authorised by the supplier. The customs authorities may upon application waive the signature requirement, on conditions corresponding to those applicable to approved exporters, cf. Section 8-4-4, Sub-section 2, letters b to d. The customs authorities may require a Norwegian supplier to submit additional documentation of origin, cf. Section 8-6-1, or of the working or processing that has taken place, cf. Sub-section 2.

#### **Section 8-6-15. *Verification of certificates of origin***

(1) The customs authorities may, in connection with certification or in the context of an audit, verify that documents and the product are in compliance with the origin criteria, and that the certificate of origin is genuine and in conformity with the application form with appurtenant supporting documents. Anyone issuing a certificate of origin shall be subject to the obligations laid down in Chapter 13 of the Customs Act.

(2) The chambers of commerce may in in connection with certification verify that the certificate of origin is genuine and in conformity with the application form with appurtenant supporting documents.