



## What is Passport's Seller of Record (SOR) Program?

The Seller of Record program allows brands to use Passport's VOEC number to clear shipments through Norway (NO). When a merchant sells over NOK 50,000 (~\$4,600 USD) of low-value goods under NOK 3,000 (~\$275 USD) into Norway within a 12-month period, they are required to register for a tax ID and collect the 25% value-added tax (VAT) from their customers at checkout.\* By leveraging Passport's SOR solution, we'll take care of all aspects of collecting and remitting Norwegian import taxes to the proper authorities so you can focus on your business.


### Seller of Record Program Benefits:



Gain and maintain access to the Norway market with ease



Save time and money by avoiding registrations and filings



Improve customer experience with a seamless shipping process

### What's the cost?

Passport Global™ includes SOR in the platform fee. For Passport Shipping™, the SOR fee is 5% of the VAT amount (VAT is calculated on CIF value which includes the product price, shipping, and insurance).



#### Here's a 25% VAT Example:

Product price:	NOK 350	Insurance:	NOK 20
Shipping cost:	NOK 90	VAT:	NOK 115
Our fee:	NOK 5.75 (separate from VAT collected)		

### Passport Makes VAT Compliance Easy:

**1**

25% VAT is applied at checkout when customers make a purchase on your website.\*

**2**

Passport takes care of VAT returns for shipments with the proper tax authorities.

**3**

VAT and SOR fees will be included on your general invoice from Passport.

\*Solutions are available to have SOR fees incorporated into the buyer's shipping cost.

### How do I sign up?

To get started, simply let your designated Passport® contact know of your interest or [reach out to us here](#). Our onboarding team can get you up and running in no time.

\*Ineligible products: Vitamins, supplements, and CPG food & beverages are not eligible for VOEC clearance, meaning they are unable to utilize SOR. Duties and taxes are collected upon import for these items.

[Click here](#) to learn more about Norway VAT.

Interested in Other Markets? Passport also offers indirect tax solutions in the [European Union](#), [United Kingdom](#), [New Zealand](#), [Australia](#), [Singapore](#), and [Switzerland](#).