

SBN CONFERENCE 2026 | CUSTOMS

Who files customs declarations in 2030?

On the agenda.

- Who pressed «send»?
- Three changes in play
- Responsibility and compliance
- Customs is a data quality job
- What we have learned
- Paths towards 2030



CUSTOMS ON THE MAP

Customs sits on every flow of goods in and out of Norway

NOK 1,112bn

Goods imported, 2025

Up 2.2% on 2024. Cars drove the increase.

NOK 1,775bn

Goods exported, 2025

Down 1.8% on 2024. Mainland exports were NOK 766bn; oil and gas the rest.

7.9M

Declarations a year

6.4M import and 1.5M export declarations in 2025¹

Customs is the gatekeeper of Norwegian trade data

Only Customs can classify goods, approve declarations and fix origin and value. Official trade statistics are built on those declarations.

Source: SSB, external trade in goods 2025 (published Jan 2026); Tolletaten annual report 2018. ¹ Latest annual declaration count found; update from the 2025 annual report.



OPENING

Who pressed «send» on your last declaration?

Norwegian Customs' own guidance today:

Export

Exporters must use a freight forwarder to declare, but may connect to TVINN themselves.

Import

Companies with a certain declaration volume may declare themselves, if they find it profitable.

Third parties are the norm today. The question is what 2030 looks like.

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PART 1

Three changes in play





THREE CHANGES

When, who and how

About WHEN

Digitoll

Digital information before or at the latest at the border crossing. In force since 15 September 2026. Declarations must be ready before the goods arrive.

About WHO

Future Customs Processing

Norwegian programme 2026 to 2030. Replaces TVINN from 1988 and coordinates the four business obligations in one solution.

About HOW

EU customs reform

27 national systems merged into one EU data hub. A new EU Customs Authority coordinates data and risk analysis.

DIGITOLL

Live since 15 September 2026

Declare before the border

Goods must be declared before, or at the latest at, the border crossing. A declaration can be filed in TVINN up to five days in advance.

Direct delivery is gone

The old arrangement of declaring up to ten days after the border crossing phased out.

The standard model phases out
march 2027

**Customs warehousing
requires a declaration**

Placing goods in a customs warehouse now also requires a declaration before or at the border.

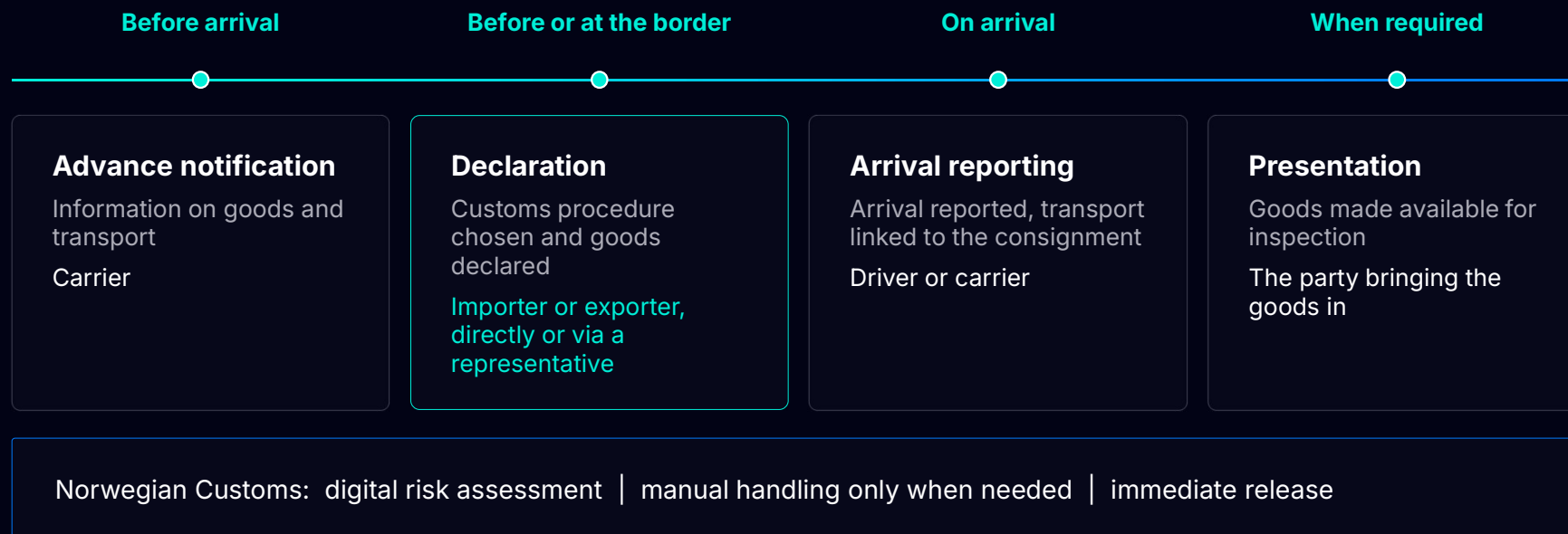
What it means for industry now

Data must exist earlier in the chain. Representatives now depend on importers delivering complete data before the truck reaches the border, not after.

Source: toll.no, Digitoll by transport mode (updated July 2026)

THE FOUR BUSINESS OBLIGATIONS

Four obligations, one deadline: before or at the border



Source: Norwegian Customs, Digitoll webinar | Customs Act (vareførselsloven) sections 2-1, 2-3 and 2-4

THE FOUR BUSINESS OBLIGATIONS

Responsibility for the declaration lies with importers and exporters

The obligations belong to business, not to the customs authority.

Importers and **exporters** are responsible for the declaration being correct, also when a customs representative submits it.

Representation does not move responsibility

Norwegian Customs' guidance: the importer is responsible for correct declaration, also when using a representative.

The deadline moves earlier

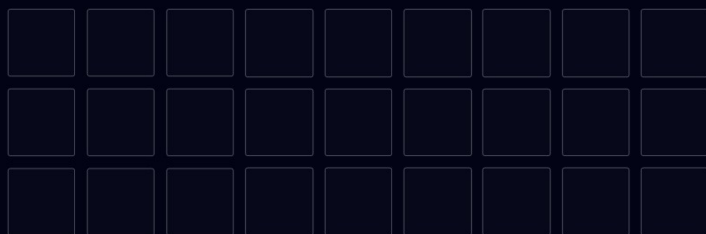
Data must be correct before the goods reach the border, not corrected after they have passed.

Customs warehousing is now declared

A declaration is now required for the customs warehousing procedure as well.

EU CUSTOMS REFORM

From 27 customs systems to one shared data hub



27 national customs authorities

More than 111 separate interfaces and IT systems, not necessarily connected.



EU Customs Data Hub

One interface. Data submitted once and reused.

New EU Customs Authority (EUCA)

Based in Lille. Coordinates data and risk analysis at EU level. National authorities keep enforcement.

EU CUSTOMS REFORM

The ambition: simpler for those who trade

25 %

Target for reduced reporting burden, which the reform supports

2 bn

Euro in annual operating savings for member states

1

Shared interface towards all customs authorities in the EU

Once

Data submitted once and reused across consignments

A more direct link to business

The simplification comes mainly from authorities drawing data more directly from the companies that trade internationally. Trusted traders can release goods themselves under Trust & Check.

CUSTOMS SINGLE WINDOW

One submission for customs and other authorities

Phase 1 | From March 2025

Authority to authority

EU CSW-CERTEX lets customs verify certificates from other authorities automatically, starting with health and plant controls, organic products, environmental rules and cultural goods.

Phase 2 | From December 2031

Business to authority

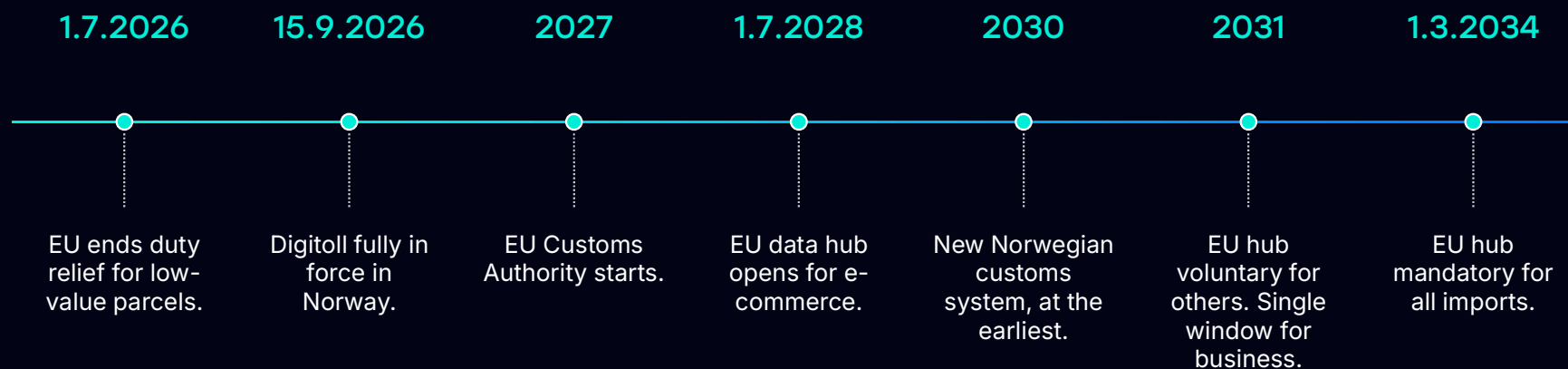
Traders can submit all customs and non-customs data once, as one integrated data set, instead of separately to each authority.

Norway: Norwegian Customs is tasked with implementing relevant parts of EU CSW-CERTEX as part of Future Customs Processing.

Source: Regulation (EU) 2022/2399 | Ministry of Finance, allocation letter to Norwegian Customs 2026

TIMELINE

From 2026 to 2034



Many still quote the Commission's 2023 proposal with 2032 and 2038. The dates changed in March 2026.

PART 2

Responsibility and compliance



FUTURE CUSTOMS PROCESSING

The benefit is calculated in the business sector

4.7

NOK billion in net
societal benefit

998

NOK million cost
frame

1988

TVINN in operation
since

2030

New solution
implemented

Mainly efficiency gains in the business sector

The external quality assurance places the benefit with companies, not with Norwegian Customs. It is realised only if companies change how they work.

RESPONSIBILITY AND COMPLIANCE

Three factors companies should consider

01

The benefit

A net benefit of NOK 4.7 billion is calculated in the business sector. The state builds the system, companies must realise the gain.

02

The roles

The Norwegian Digitalisation Council notes that the programme *may* change roles in the market, including for freight forwarders.

03

The responsibility

The importer is responsible for a correct declaration, also with a customs representative. This applies already today.



FOOD FOR THOUGHT

Automated controls will likely reveal more

Today

Manual document checks

Checks are made on selected consignments and documents.

Many errors are never found, or are found late in post-clearance audits.

With AI and automation

All data, every time

Every declaration can be checked automatically and compared across consignments, years and countries.

Deviations that are hidden today become visible.

Data quality should be in place before the controls go digital.



PART 3 | SAP

Customs is a data quality job





MASTER DATA

Go to the moment of creation

Data is created in SAP

Material master

Commodity code, origin, weight

Purchase order

Supplier, price, Incoterms

Invoice

Value and currency

Delivery

Packages, weight and transport

Today

Exported to
PDF and e-
mail

Re-keyed

Corrected
and checked

Declaration

Target state

Sent directly from the source, unaltered and
traceable

Declaration

Control when data is created, rather than correction and checks afterwards.



DATA QUALITY

Where the data belongs, and where it is missing

Data	Where in SAP	Typical gap today
Commodity code and origin	Material master	Maintained by the representative, not in ERP
Customs value	Purchase order, invoice, Incoterms, freight	Freight and insurance allocated manually
Weight, packages, packaging	Material master and delivery	Filled in by someone else
Customs warehouse	EWM and storage location	Not reconciled with the customs warehouse ledger
Traceability	Change log and documents	Scattered when Customs audits



SAP TODAY

The tools exist, but not the link to Norwegian Customs

SAP GTS, edition for SAP HANA

Compliance, customs management and preferences. A separate solution alongside S/4HANA.

Customs connection

Cloud service for communication with customs authorities and brokers in countries SAP supports.

S/4HANA International Trade

Basic foreign trade functions in ERP, such as classification and Intrastat.

Norway: no standard SAP connection to TVINN

The gap is covered today by customs representatives, third-party systems or custom integration.

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PART 4

What we have learned





LESSON LEARNED

Customs representatives do important work today

Most companies have outsourced customs handling to customs representatives, and for good reasons.

Expertise

Customs expertise gathered in one place, which few companies have or should build themselves.

Systems and connectivity

Approved systems, network connections and completed tests with Norwegian Customs.

Follow-up

Deviations, post-clearance audits and ongoing dialogue with the authorities.

For discussion: what does the role look like in 2030?

From entering data on behalf of the company, to quality-assuring and following up data that comes directly from the source?



LESSON LEARNED

What we learned from building an integrated solution

01

The data already exists

Purchase order, material master, invoice and delivery cover most of the declaration.

02

Mapping first, AI second

Commodity codes from the material master first. AI suggests where data is missing, and learns from earlier declarations.

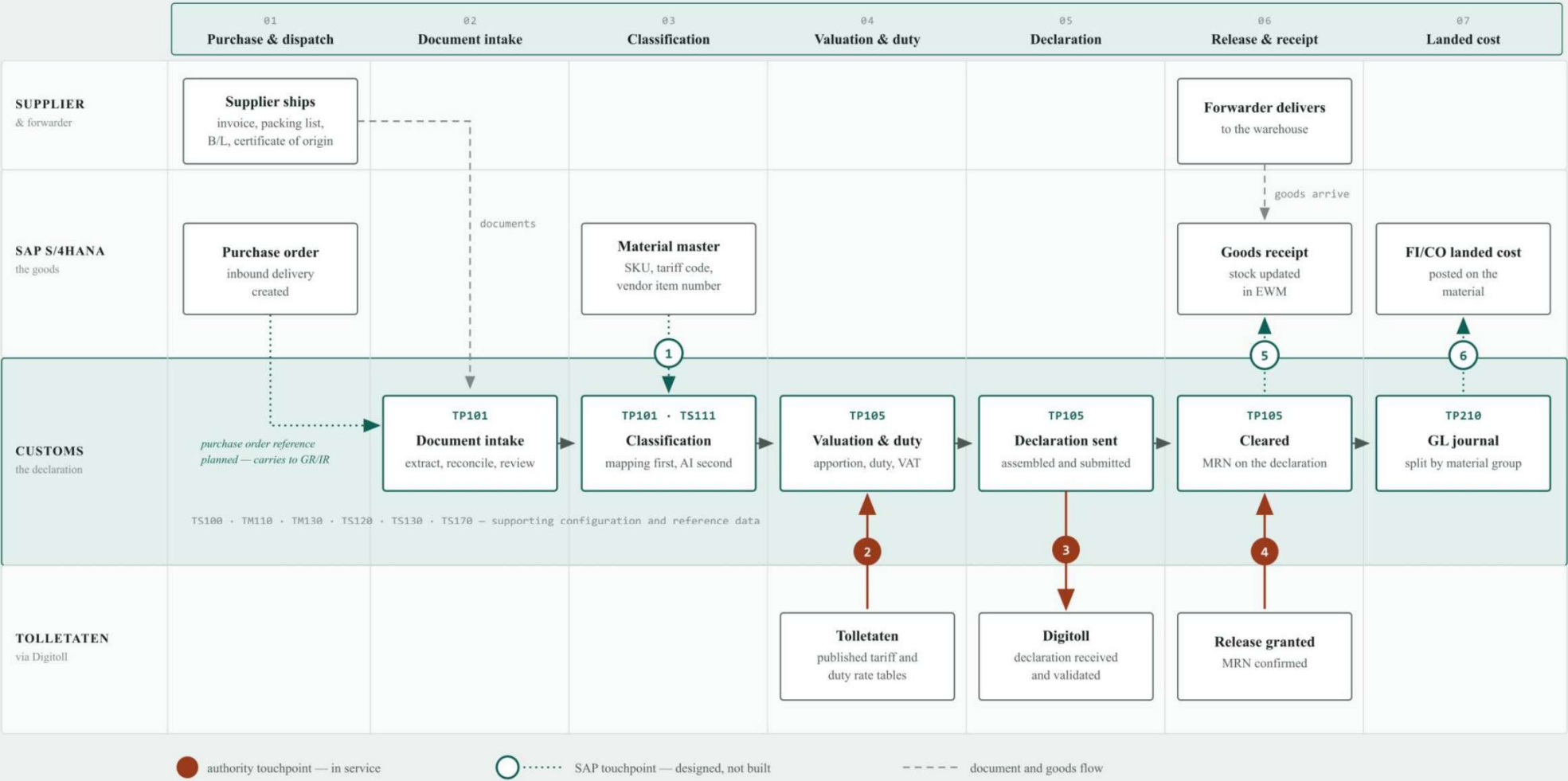
03

Many integrations with different authorities

Norwegian, Swedish and Danish customs, Digitoll, NCTS and 19 regulatory owners such as Mattilsynet and DSB each need their own interface.

Import clearance, end to end

Six points where Customs exchanges data with SAP and with the Norwegian customs authority — three in service today, three designed





THE ROAD TO NORWEGIAN CUSTOMS

No API today, and many interfaces to connect

01

NODI number

Identity with
Norstella

02

Network

Mailbox at Tietoevry
over SFTP, also for
testing

03

Vendor test

With the TVINN
product owner

04

Declarant test

Per representative,
own permit and
expedition unit

Every representative needs its own permit, expedition unit and test.

A SEAMLESS CUSTOMS FLOW NEEDS MORE: A TYPICAL NORWEGIAN CUSTOMER

TVINN

EDIFACT, Norwegian declarations

NCTS

XML, transit

Digitoll

Own interface and procedures

Swedish customs

Own interface

Danish customs

Own interface

19 regulatory owners

Mattilsynet, DSB and others

PART 5

Paths towards 2030





FOOD FOR THOUGHT

What happens if companies take more declarations in-house

Today

90% handled by third parties

Only 10% of declarations are made by the importer or exporter itself.

Third parties lack insight into each company's trade and product range.

In the future

More declared in-house

With ERP integration and AI, companies can declare straight from their own product and transaction data.

The people who know the goods also own the data.

Will data quality and total costs go up or down?

Pearl Customs Clearance

Automation Optimized for SAP



PCC.
CUSTOMS CLEARANCE

← / SAP Export Intake (TE101)

SAP connection

Reads the billing document over OData, then follows it to the outbound deliveries for weights and packages.

SAP SYSTEM

HST (https://prf-hs1-pas01.pearlconsulting.no:44300y/)

BILLING DOCUMENT(S)

90816566, 90816565

Several invoices for one consignment can be named together, separated by commas or spaces. They become ONE declaration, with one box 22 row each.

Q

Browse

BILLING ODATA SERVICE

API_BILLING_DOCUMENT_SRV

DELIVERY ODATA SERVICE

API_OUTBOUND_DELIVERY_SRV

25 billing documents

Add puts the invoice in the box above without clearing what is already there — several invoices become one declaration.

90816566

2026-08-18 · Sold-to 1000049

GOODS LINES

1

DELIVERIES

1

100.00 NOK

Added

90816565

2026-08-18 · Sold-to 1000049

GOODS LINES

1

DELIVERIES

1

90816564

GOODS LINES

DELIVERIES

← / Freight Order Intake (TE102)

Read a freight order

One freight order becomes ONE declaration, however many deliveries it covers. Transportation Management supplies the route, the mode, the weights and the commodity codes; the invoices behind it supply the value, because freight charges are not the value of the goods.

SAP SYSTEM

HST

FREIGHT ORDER

6100000123

TM SERVICE GROUP

API_FREIGHTORDER

SERVICE VERSION

0001

Q Browse

The group must be PUBLISHED in /IWFND/V4_ADMIN, not merely present.

25 freight orders

Use fills the field in. Nothing is read from SAP until you press Fetch.

6100000000

YR01 - Status 02 - Carrier 1003390 - Consignee 1003364

GOODS LINES

0

CONTAINERS

0

COMPANY CODE

—

Use

6100000050

YR01 - Status 02 - Carrier 1003390 - Consignee 1003364

GOODS LINES

1

CONTAINERS

0

COMPANY CODE

—

Use

6100000051

YR01 - Status 02 - Carrier 1003390 - Consignee 1003364

GOODS LINES

1

CONTAINERS

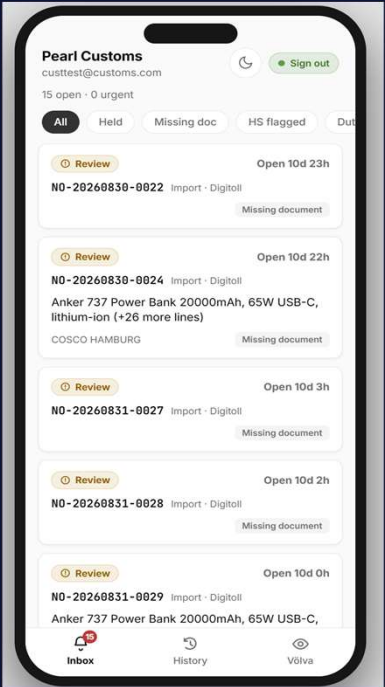
0

COMPANY CODE

—

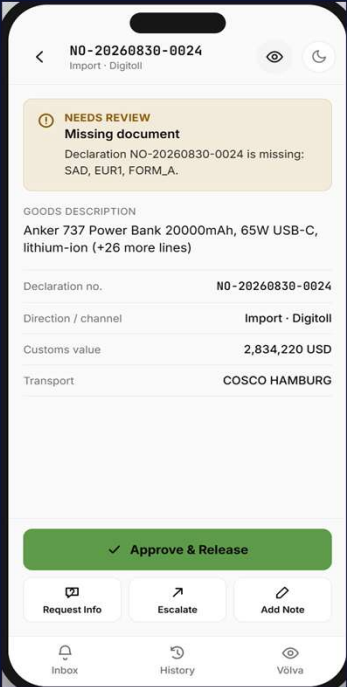
Use

Mobile PWA app with AI interface



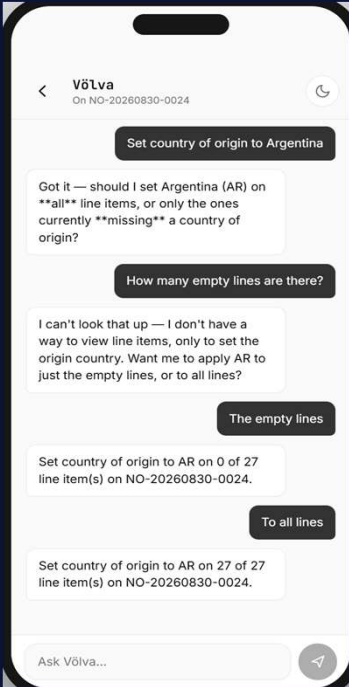
Inbox

Open declarations, filtered by issue



Declaration

Missing document flagged



Völva

AI assistant sets origin across lines

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Thank You.