



GAC Norway Customs Services

Norwegian mineral oil tax know-how on tap

Our cargo handling agents and Customs experts have in-depth understanding of the formalities for payment and refunds of special taxes for suppliers and customers.

We provide specialised support to assist with tax regulations for bunker fuel transfers and other mineral and lube oil products.



Delivering your strategy.

Fuel your business with GAC Norway



Products of mineral oil imported or delivered from abroad as transit, both as cargo and bunkers through Norway, are liable for various special taxes and VAT at the time of entering Norway.

Taxes and VAT are refundable and partially refundable after delivery, based on the application and documentation of receiver's status as vessel in international trade, vessel in offshore traffic, offshore installations, etc.

Taxes for lube oil products

- Lube oil tax: 2,20 NOK per litre
- VAT: 25% of both cargo value and lube oil tax

Taxes for mineral oil products

- CO2 tax: 1,33 NOK per litre
- Sulphur tax: 0,131 NOK per litre per 0,10% sulphur content starting at 0,051%
- Base tax: 1,63 NOK per litre
- VAT: 25% of both cargo value and special taxes

The GAC advantage

- Dedicated and experienced team
- Round-the-clock operations
- High standards of conduct
- Quality assured
- Source of reliable market intelligence
- Efficient supply chain
- Cost-effective solutions



We are Achilles JQS and ISO 9001:2015 certified.

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