

Report the goods – otherwise you are committing a crime

Sometimes goods transported by truck pass the border from Norway to Sweden without these goods being reported to the customs office. Failure to report or declare goods which are imported into Sweden is a crime and may constitute an offence under the Swedish Act on Penalties for Smuggling. It may, in addition, lead to unnecessary extra costs for you.

The driver is responsible

Drivers are responsible for reporting their load details to the customs office concerned. It is not sufficient for the driver merely to rely on the forwarding agent or freight forwarder for customs clearance. If the driver fails to report the goods to the customs office then this may be considered to contravene the regulations that Swedish Customs is responsible for enforcing. Swedish Customs undertakes regular checks in order to deal with the problem of undeclared goods.

Inform the carrier about this

Unless you carry out the transportation yourself, you need to ensure that the party you have employed to carry out the transportation is aware of the importance of reporting the goods to the relevant customs office. Even where the driver has only made an unintentional mistake, an offence has been committed which may lead to financial penalties.

Swedish Customs decides who is liable for payment

If the goods are not notified to the customs office then a customs debt arises for outstanding customs duties. The person liable for payment is the person who has illegally brought in the goods, that is to say in most cases the driver of the means of transport. However, others involved in the business transaction may also be considered to be liable for payment including the carrier, the consignor or the consignee. Customs duty and Value Added Tax must be paid and, in addition, financial or other penalties may arise.

Moreover, failure to report the goods at the time of importation means that the importer then may miss out on any potential customs duty reliefs or exemption that may otherwise arise.

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