

PRIVATELY OWNED VEHICLE (POV) ENTITLEMENT/CUSTOMS ISSUES FACT SHEET

This fact sheet contains a brief overview of your tax-free privileges and responsibilities concerning your privately owned vehicles (POVs) and motorcycles while stationed in Norway. Please contact the 426 ABS Transportation Office for specific information and assistance on importing, registering, operating, selling, salvaging or exporting your POV or motorcycle.

- Importation and registration of POV & Motorcycle's:
 - You are entitled to register one POV tax/duty free for an unaccompanied military/DOD civilian and a second tax/duty free POV for a command sponsored accompanied family members of legal driving age in Norway. In addition to your POV entitlement you are also authorized to register up to 2 motorcycles tax/duty free under the above ruling. This does not change your PCS POV shipping entitlements under the JFTR.

- Operation and Control of Tax/Duty free POV/Motorcycle:
 - Only you and your dependants with a valid US, Norwegian or International driving license may operate your tax/duty free POV/Motorcycle. Two small exceptions:
 - If you intend for another entitled person to operate your POV or motorcycle you must first complete “TEMPORARY CHANGE OF USER OF A TAX FREE VEHICLE” annex E to HQ Dir 16-12 signed by the US Element Commander.
 - When immediate family members visit you here in Norway and you wish them to drive your POV, you must first complete “ CERTIFICATE FOR IMMEDIATE FAMILY MEMBERS TO USE DUTY FREE VEHICLES” annex F to HQ Dir 16-12 signed by the US Element Commander.

- Sale, Transfer or Disposal of Tax/duty free POV/motorcycle:
 - If you wish to sell your Tax/duty-free-vehicle or motorcycle to a non entitled person you must pay all customs duties and taxes on the item before transfer of ownership. Once paid, the vehicle is considered imported and you may sell it to whomever you wish. The responsibility to pay these duties and taxes is totally incumbent on the seller/importer i.e. the US member.
 - If you wish to sell your Tax/duty free vehicle or motorcycle to another tax free entitled person no tax or duty payment is required but there are various steps to accomplish this transfer of ownership. If you wish to dispose of your POV/Motorcycle at the scrap yard you will be given a disposal certificate, which you must provide TMO a copy.
 - When clearing from this location due to PCS you must sell, dispose or ship your tax/duty free POV/Motorcycle's.

- Norwegian motor vehicle importation, registration and customs procedures are daunting and complex. Please do not hesitate to contact Pax.property@stavanger.af.mil for assistance