### Invoice - Tax invoice number

Date issued: Date of taxable supply: Due date: Order number:

Provider:

**Customer:** 



#### **Contact information:**

Product:	Product number:	Price:	Quantity:	Total:
			1	
		Subtotal:		
	Shipp	ping price:		kr 350.00
	Payment met	thod price:		
	Price	e excl. tax:		
		Total:		-
			Do not pay! -	Already paid

Thank you! We hope to see you again soon!

Artworks no older than 50 years, produced and sent by living artist Orion Righard (living artist sending their artworks within UNESCO = no vat, iva, mva or custom fees)

From the customs page of Norway toll.no:

Works of art by living artists

Living artists can import their own original works of art exempt from taxes. The exemption also applies when an intermediary is used, if the importation takes place under the name of the artist. We regard persons, institutions, businessmen or art or antiques dealers, acting on behalf of the artist in connection with the importation of the work of art, as an intermediary.

If you live in Norway and buy a work of art directly from the artist abroad or through an intermediary, from a gallery for example, you are not required to pay value added tax either. This exemption from taxes applies regardless of who is stated as the consignee on the declaration, as long as the importation takes place directly from the artist or from the intermediary to the artist.

If the work of art was purchased from a party other than the artist, from a gallery that does not represent the artist, for example, Norwegian Customs will not grant exemption from value added tax. In other words, the requirement for Norwegian Customs to grant exemption is that the sale/importation takes place from the person who has created the work of art, or from an intermediary representing the artist. In this context, the gallery is not regard as an intermediary on behalf of the artist.

(Lugar)	а	fecha.	de	año
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### ADUANA de España

#### Attn. Ilustrísimo Sr. Administrador de la Aduana

Don .....nombre....... con NIE ........ como artista de la empresa ......... con Cif ....... certifica que es el exportador de los bienes descritos a continuación y acepta las responsabilidades del exportador.

- Que la mercancía enviada se trata de arte, 1 gráfico original ("titulo"), con la signatura ......nombre...... y no se encuentran incluidos en el Anexo I 116/09 sobre exportación de bienes culturales.
- Que la mercancía cumple con la Ley 16/1985 de 25 de Junio del Patrimonio Histórico Español.
- Que no están incluidas en el Inventario General de Bienes Muebles del Patrimonio Histórico Español.
- Que los materiales que componen estas obras no están afectados por el convenio CITES sobre el comercio internacional de especies amenazadas de fauna y flora silvestre.

Así mismo, certificamos mediante la presente, que el autor de los mismos, está vivo, y que la antigüedad de las obras no es superior a 50 años. Firma y Sello:

# Your signature

# Translated to English:

## To the Spanish custom:

Attn. Administrator of Customs

Mr. .....name...... with NIE ......id number.... as an artist of the ....name of......company with

Cif .....organisation number.... certifies that he is the exporter of the goods described below
and he accept the responsibilities of the exporter.

That the merchandise sent is art, 1 .......kind of art, like painting, graphic...... ("title"), with the ......name......signature and are not included in Annex I 116/09 on export of cultural property.

That the merchandise complies with Law 16/1985 of June 25 on Spanish Historical Heritage. That are not included in the General Inventory of Movable Property of the Spanish Historical Heritage.

That the materials that make up these works are not affected by the CITES convention on international trade in endangered species of wild fauna and flora.

Likewise, we hereby certify that the author of the same is alive, and that the age of the works is not more than 50 years.