

Royal Ministry of Finance

EFTA Surveillance Authority
Rue Belliard 35
1040 Brussels , Belgium

U. off. § 6 første ledd nr. 7

Your ref

Our ref
07/2905 SL GHD/KR

Date
28.09.2007

Dear Sir or Madam,

Subject: Notification of CO₂ tax reductions and increased basic tax on heating oil for the pulp and paper industry

I. Introduction

Pursuant to Article 1 (3) of Protocol 3 to the Surveillance and Court Agreement, the Ministry of Finance (the Ministry) hereby informs EFTA Surveillance Authority (the Authority) of planned amendments in the reduction of the present Norwegian CO₂ tax and basic tax on heating oil. The proposals will be put forward in the Governments budget proposal for 2008, presented to the Norwegian Parliament (the Storting) 5. October 2007.

The planned amendments in the reduction of CO₂ tax is due to the introduction of a revised climate emission trade system in Norway as of 1 January 2008. If industry entities are imposed both a mandatory emission trade scheme on CO₂ emissions and also are levied a CO₂ tax covering the same emissions, the actual CO₂ emissions will be subject to double regulation. On this background, the Ministry intends to put forward a proposal to the Norwegian Parliament to exempt from the CO₂ tax on mineral oil those installations which are subject to the emission trade scheme. Current legislation and the proposals are further described in part II below.

The present fully exemptions for the pulp and paper industry from the basic tax on heating oil is proposed modified, i.e. the zero rate is proposed replaced by a low tax rate, from 1 January 2008. Simultaneously the general level of the basic tax on heating

oil is proposed to increase.

The Ministry considers that the planned exemption from the CO₂ tax does not constitute aid in the meaning of Article 61 (1) of the EEA Agreement, as it must be regarded as a non-selective measure justified by the nature and logic of the tax system (see further assessments in Part III Paragraph 1).

Should the Authority not agree with the Ministry in this assessments, we argue that the exemption from the CO₂ tax, combined with the proposed basic tax on heating oil, is compatible with the functioning of the EEA Agreement, in particular Article 61 (3) (c) thereof (see Part III Paragraph 2 below).

II. Facts

1. Current legislation

According to the Norwegian constitution excise duties are decided annually by the Parliament, cf. the enclosed decision of the Parliament concerning CO₂ tax and basic tax on heating oil for the budget year 2007 ([Annex 1](#)). For an overview of current and proposes tax rates, see [Annex 2](#).

1.1 CO₂ tax

The aim of the CO₂ tax is to internalise the environmental costs of CO₂ emissions caused by the use of mineral oil. The tax is applied to ensure a more efficient use of resources and to reduce negative environmental effects.

The CO₂ tax was introduced in 1991 as one of three elements of the tax on mineral oil. The other two elements were a basic tax and a sulphur tax. In 1993 the basic tax was abolished and the CO₂ tax was increased. In 1998 the tax on mineral oil was divided in two separate taxes, i.e. CO₂ tax and sulphur tax.

Since 1 January 2007 the CO₂ tax is levied on mineral oil and petrol with respectively NOK 0.54 and NOK 0.80 per litre (approximately € 0,0675 and € 0.1 per litre). The CO₂ tax is levied generally on all mineral oil products and petrol, inter alia on mineral oil used by energy plants in the chemical and petro-chemical industry and to remote heating systems.

A reduced rate is levied on the paper and pulp industry and the herring and fish meal industry, *i.e.* NOK 0.27 per litre (approximately € 0.0338 per litre).

1.2 Basic (general) tax on heating oil

On 1 January 2000 the electricity tax was increased. To prevent that mineral oil was preferred to electricity for heating purposes, a new and specific tax on heating oil was introduced. This tax is levied on mineral oil and it is calculated jointly with the CO₂ tax on mineral oil.

The general tax rate on heating oil is presently NOK 0.429 per litre (approximately € 0.0536 per litre). The paper and pulp industry and the herring and fish meal industry are fully exempted from this tax.

The reduced rate on CO₂ tax on mineral oil and the exemption from the basic tax on heating oil in favour of the paper and pulp industry have been notified to the Authority. The Authority decided 15 September 2004 to raise no objection until 31 December 2010 (Decision No. 370/04/COL).

2. Proposed amendments

2.1 Background for the proposed amendments

To avoid double regulation of the same emissions (cf. Part III Paragraph 2 below), Norway's existing emission trading system covering CO₂ emissions does not comprise emissions from productions which are subject to the CO₂ tax.

Norway's existing emission trade system is to be revised to ensure that the Norwegian system is in accordance with Directive 2003/87/EC¹ as this directive is expected to be part of the EEA Agreement. The revised climate emission trading system is described in the enclosed law bill Ot.prp. nr. 66 (2006-2007) Om lov om endringer i klimakvoteloven m.m. ([Annex 3](#)). The law bill is adopted and further provisions are set in forskrift om kvoteplikt og handel med kvoter for utslipp av klimagasser (Regulation concerning the duty to surrender emission allowances ([Annex 4](#))). The revised system will enter into force as of 1 January 2008. Norway's National Allocation Plan (NAP) will be submitted to the Authority separately.

An implementation of the Directive 2003/87/EC into Norwegian law implies that the existing Norwegian emission trade system must be extended to comprise new sectors and installations which are not included today. Some of these sectors/installations are currently levied CO₂ tax, *i.e.* the paper and pulp industry, the herring and fish meal industry, energy plants in chemical and petro-chemical industry and remote heating systems. With the intention to avoid double regulation, it is presupposed in the abovementioned law bill that sectors/installations that will be subject to the revised Norwegian emission trade system entering into force on 1 January 2008, shall be

¹ Directive 2003/87/EC of 13. October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC

exempted from the CO₂ tax as of the same date (a tentative list of undertakings that will be subject to the new emission trade system is found in Annex 2 of the law bill).

2.2 Detailed description of the proposed amendments

Excise duties, including the CO₂ tax and the basic tax on heating oil, are decided annually by the Parliament. The Ministry of Finance is now preparing the Government's budget proposal for 2008. The budget proposal – with the amendments described below - will be presented to the Parliament on 5 October 2007.

As mentioned above, emission liable to surrender allowances within sectors and installations subject to the new emission trade system entering into force on 1 January 2008, shall be exempted from the CO₂ tax provided such an exemption is in accordance with the EEA Agreement. According to the Parliament's decision (draft) § 2 no. 1 litra h the exemption will apply to products delivered to usages with emissions liable to surrender allowances according to the Climate Emission Trading Act. According to forskrift om kvoteplikt og handel med kvoter for utslipp av klimagasser § 1-1 only energy plants with effect over 20 MW are liable to surrender allowances, i.e. only products delivered to energy plants with effect over 20 MW will be exempted from the tax. This will also be the case for industrial plants for the production of pulp for timber or other fibrous materials and paper and board (pulp and paper industry) with production capacity exceeding 20 tonnes per day. This follows the scope of Directive 2003/87/EC Annex I "Energy Activities". Emissions from these sectors and installations are subject to potential double regulation and therefore are to be exempted from the tax (cf. Part III Paragraph 2 below). Sectors and installations with such emissions are mainly the paper and pulp industry, the herring and fish meal industry, energy plants in chemical and petro-chemical industry and remote heating systems. There might be some minor emissions within other sectors.

The Ministry will in the budget proposal for 2008 propose to supplement the paper and pulp sector's CO₂ tax exemption with the introduction of low tax rate of *basic tax on heating oil*. Today undertakings in the paper and pulp sector are fully exempted from the basic tax on heating oil (and subject to reduced rate on CO₂ tax on mineral oil). According to the proposal, this sector will be subjected to reduced rate on basic tax on heating oil corresponding to the minimum rate laid down in the Energy Tax Directive², i.e. approximately NOK 0.12 per litre.

In 2007 the basic tax on heating oil is in 2007 NOK 0.429 per litre mineral oil. For light heating oil this tax level corresponds to NOK 0.0533 per kWh. The general electricity tax is NOK 0.1023 per kWh. In order to tax different energy sources equally, the Ministry will in its budget proposal for 2008 propose to increase the basic tax on heating oil to NOK 0.845 per litre.

² Council Directive 2003/96/EC of 27. October 2003 restructuring the Community framework for the taxation of energy products and electricity

A draft decision concerning CO₂ tax and basic tax on heating oil for the budget year 2008 is enclosed (Annex 5).

2.3 *The proposed amendments – effects for sectors and undertakings*

Removal of the CO₂-tax for the industries involved is estimated to lessen the tax burden with approximately 85 million NOK, and the increased basic tax on heating oil for the pulp and paper industry is estimated to approximately 15 million NOK.

The estimated “tax expenditure” of the full exemption of CO₂ tax for industry involved is about 125 mill NOK and the estimated annual tax expenditure of the low tax rate on basic heating oil for pulp and paper industry compared to the new general tax level proposed is estimated to 70 million NOK, i.e. total 195 mill NOK. The cost of CO₂ emissions for the exempted undertakings will be the market price on emission allowances, see Part III Paragraph 2 below. (The financial burden of becoming subject to the emission trade system will depend on the development of the price on emission allowances and to what degree the said installations are granted allowed free of charge. According to the revised Norwegian emission trading system, the actual installations shall be allocated allowances free of charge corresponding to 87 per cent of their average 1998-2001 emissions from process and 100 per cent of their average 1998-2001 emissions from their energy use. The actual installations emissions from process is minor compared to emissions from process.)

III. Appreciation

1. Introduction

For the record, the Ministry points out that the amendment proposals also comprise the herring and fish meal industry. These industries concern goods falling outside the scope of products which are covered by the provisions of the EEA Agreement, including those related to State aid, cf. Article 8 (3) litra a of the EEA Agreement. Products from the herring and fish meal industry are comprised of chapter 23 of the Harmonized Commodity Description and the Coding System. Consequently, these products are outside the scope of the EEA Agreement and the tax exemption for these industries will not be assessed further below.

Regarding the other sectors subjects to the tax exemptions, it will first be assessed whether the proposed amendments constitute state aid. According to Article 61 of the EEA Agreement, tax exemptions may constitute state aid. Article 61 (1) reads:

“... any aid granted by EC member States, EFTA States or through State resources in any form whatsoever which distorts or threaten to distort competition by favouring certain

undertakings on the production of certain goods shall, in so far it affects trade between the Contracting Parties, be incompatible with the functioning of this Agreement.”

If the tax exemptions constitute state aid, the measures must be assessed according to Article 61 (3) (c) of the EEA Agreement and the EFTA Surveillance Authority’s State Aid Guidelines Part III - Aid for Environmental Protection (Environmental Guidelines).

The Ministry will argue that the planned exemption from the CO₂ tax for undertakings is justified by the nature and logic of the tax system and thus are not selective in the meaning of Article 61 (1) of the EEA Agreement. Alternatively, the Ministry will argue that the exemption from the CO₂ tax combined with the amendment in the tax on basic mineral oil, is compatible with the functioning of the EEA Agreement, in particular Article 61 (3) (c) thereof.

As described in Part II Paragraph 2.2 above, the Ministry intends to propose exemption from CO₂ tax for sectors that are subject to the new quota system combined with basic tax on heating oil for the paper and pulp industry. The Ministry would like to emphasize that the two arguments do not imply that there are two different initiatives, but that the proposal is considered to be compatible with the EEA Agreement of two different reasons.

These two grounds for justification are elaborated on below.

2. Principal justification: The planned exemption from the CO₂ tax does not constitute aid within the meaning of 61 (1) of the EEA Agreement

As mentioned above, some of the sectors/undertakings which will be included in the mandatory quota scheme as of 1 January 2008 and are levied CO₂ tax today will be exempted from the tax as of the same date. The sectors in question are the paper and pulp industry, the herring and fish meal industry, and energy plants in chemical and petro-chemical industry and distant heating systems.

According to Article 61 (1) of the EEA Agreement tax exemptions may be considered as state aid if the aid is favouring certain undertakings or the production of certain goods, i.e. if the measure is selective. According to case-law and the Authority’s Guidelines on Direct Business Taxation, the possible selective nature of a measure is determined in a two-step assessment. Firstly, it must be determined whether the measure constitutes an exception to the application of the tax, and if so, whether the exception is justified on the basis of the nature or general scheme of the tax system. In the present case the Ministry considers an exemption from the CO₂ tax of undertakings which are subject to

the mandatory quota scheme constitutes an exception justified by the nature and general scheme of the tax system and thus not to be selective.³

The objective of the Norwegian CO₂ tax on mineral oil is identical to that of the Norwegian emission trading system, i.e. to internalise the emissions costs of CO₂ into the budgets of the undertakings. By setting a specific price on CO₂ emissions, in the form of a tax rate or in the form of a market price on allowances (where tax rate varies only with the Parliament decision and the quota price with the market), these two measures are alternative instruments both aimed at achieving the same goal, i.e. an efficient allocation of emission reductions.

Under the Norwegian emission trading system (ETS) some of the allowances will be granted free of charge. Nevertheless, even if the installations receive some quotas free of charge, emissions will still have a price in a tradable quota system, and thus the undertakings will have a cost related to emitting CO₂. Further, the general formula for the allocation of allowances free of charge in the Norwegian ETS is based on the installations' emissions during a *fixed historic period*. The fixed historic period is *the only basis* for allocating quotas free of charge for the installations covered by the notified exemption from the CO₂ tax on mineral oil. No allowance will be granted to new investments. The undertakings cannot influence the amount of allowances granted free of charge by their present or future production or investment behaviour.⁴ Thus the installation's real costs of CO₂ emissions in the period 2008–2012 will be the income forgone by not selling allowances received free of charge and the possible loss by having to purchase additional allowances in the market (if the installation's emissions is higher than the fixed amount received free of charge). In other words, the opportunity price for the undertakings on emissions from the defined installations will equal the market price on allowances. Therefore, as regards installations subject to the quota system the undertakings will have to take this cost (price on emissions) into consideration in its production and investments decisions.

The aim of the CO₂ tax on mineral oil is to internalise into the budget of the undertakings external costs of CO₂ that *otherwise would have no price*. Therefore, based on argument presented above, it follows from the nature and logic of the tax system that installations being subject to the Norwegian ETS should not be subject to the CO₂ tax. If the CO₂ tax is maintained for the installations now being subject to the revised Norwegian ETS, these installations would be subject to double regulation. This in turn would imply a higher price on the emissions from these installations compared to those installations that are only subject to the CO₂ tax on mineral oil (and also compared to

³This principle is accepted by the EFTA Court and the ECJ in previous cases, for instance case E-6/98 *Norway v ESA* and Case C-143/99 *Adria Wien Pipeline v Wietersdorfer & Peggauer Zementwerke para paragraph 42*

⁴The only exemption is related to cases where an installation is considered permanently closed. Allowances allocated, but not issued/ transferred to the operator's account in the registry, will not be made available for the operator of an installation in the case of permanently closure.

the installations only subject to the quota system). Thus, such double regulation of emissions from some installations will lead to a differentiation of the price on CO₂ emissions. As a consequence, CO₂ reductions will not be allocated efficiently; installations that are subject to double regulation will more likely reduce their CO₂ emissions compared to other installations, even though the latter may be able to reduce their CO₂ emissions in a more cost-effective manner.

Even though the Ministry considers the exemption from the CO₂ tax is justified by the nature and logic of the tax system and thus not to be selective, the Ministry will in the budget proposal for 2007 propose to the Parliament to supplement the CO₂ tax exemption with a basic tax on heating oil on the paper and pulp industry with a tax rate corresponding to the minimum tax level set out in the Energy Tax Directive.

3. Subsidiary justification: The tax rate on fuel oil is exceeding the tax rate laid down in the Energy Tax Directive

3.1 Introduction – the Energy Tax Directive

Should the Authority disagree with the Ministry on the reasoning set out above, the Ministry considers that the tax exemption is compatible with the EEA Agreement as Article 61 (3) (c) of the EEA Agreement and the Authority's Guidelines on Environmental aid is applicable anyway. The Ministry will argue that even though certain undertaking according to the amendment proposals are exempted from CO₂ tax, these undertakings are levied a tax on their use of mineral oil corresponding to the minimum tax level set out in the Energy Tax Directive. Thus, the requirements in point 46.1 of the Guidelines are fulfilled.

The Ministry would like to point out that that tax harmonisation, and thus the Energy Tax directive, is outside the scope of the EEA Agreement. However, the Ministry acknowledges that for state aid purposes the directive can be used as a point of reference in the interpretation of the EEA Agreement. Furthermore, the Ministry will emphasize the need for equal treatment of undertakings within EU and EEA. When reduced rates are permitted in EU, such reduced rates must also be permitted within EEA, notably in Norway.

According to the Energy Tax Directive annex I Table C – Minimum levels of taxation applicable to heating fuels and electricity, the minimum levels of taxation for mineral oil are:

Gas oil: (in euro per 1000 litre) CN codes 2710 19 41 to 2710 19 49	21
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Heavy fuel oil	15
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(in euro per 1000 kg⁵)
CN codes 2710 19 61 to 2710 1969

3.2 The paper and pulp industry

The paper and pulp industry is presently levied CO₂ tax with a reduced rate. The industry is fully exempted from the basic tax on heating oil. According to the Environmental Guidelines Para. 46.1 (b), tax exemptions may be justified if the tax rate remains higher than the European Community tax rate. The CO₂ tax and the basic tax on heating oil are both levied on the same tax base, which is fuel. In its Decision No. 370/04/COL of 15 December 2004 regarding a notification of state aid in form of temporary reduction of CO₂ tax on mineral oils and basic heating oil tax for the paper and pulp industry, the Authority stated that the CO₂ tax on mineral oil must be assessed together with the general (basic) tax on heating oil (p. 7), as one measure:

“Against this background, the exemption from the CO₂ tax on mineral oils and the exemption from the basic heating oil tax in favour of the paper and pulp industry should be assessed as one measure with the consequence that the total payment of the two taxes should be compared to the Community tax level.”

For heating fuels the minimum rate laid down in the Energy Tax Directive is € 21 per 1000 litre for gas oil (approximately NOK 2.625 per 1000 litre, i.e. NOK 0.17 per litre). For heavy fuel oil – which is the oil used by the paper and pulp industry – the minimum rate is € 15 per 1000 kg (approximately NOK 0.12 per litre).

The paper and pulp industry is presently levied a reduced CO₂ tax rate of NOK 0.27 per litre (approximately € 0.0338). The industry is not levied basic tax on heating oil and the Ministry acknowledges that a proposal to exempt the paper and pulp industry from the CO₂ tax will bring the tax level on mineral oil for the paper and pulp industry to zero level, which is below the minimum level laid down in the Energy Tax Directive. On this background, the budget proposal for 2008 will not only contain a proposal of CO₂ tax exemption, but also a proposal to impose the paper and pulp industry with basic tax on heating oil with a new rate amounting to NOK 0.12 per litre (approximately € 0.015 per litre). As a result, the sector will be levied a tax which corresponds to the minimum level laid down in the Energy Tax Directive.

Under these circumstances, the Ministry expects the amendment in the existing tax derogation implying a full exemption from the CO₂ tax for the paper and pulp industry combined with an increase in the tax on heating oil up to the minimum level in the Energy Tax Directive, to be compatible with the Environmental Guidelines.

3.3 Energy plants in chemical and petro-chemical industry and remote heating systems

⁵ According to the English version of the directive the rate for heavy fuel oil is in euro per 1000 kg, according to the Danish version the rate is in euro per 1000 litre

Energy plants in the chemical and petro-chemical industry and remote heating systems are presently levied both the general CO₂ tax on mineral oil and the general basic tax on heating oil. With reference to Decision No. 370/04/COL the Ministry is of the opinion that the CO₂ tax on mineral oil must be assessed together with the basic tax on heating oil. The general rate on basic tax on heating oil is currently NOK 0.429 per litre (approximately € 0.0536) and its budget proposal for 2008 the Ministry even propose to increase the tax rate to NOK 0.845 per litre. For heavy fuel oil the minimum rate set out in the Energy Tax Directive is € 15 per 1000 kg (approximately NOK 0.12 per litre). Consequently, even if these plants are exempted from the CO₂ tax they are subject to a tax on the use of mineral oil which is considerable above the minimum level laid down in the Energy Tax Directive. Thus, the CO₂ tax exemption for the abovementioned plants must be considered compatible with the Environmental Guidelines.

3.4 Conclusion

On this background, the Ministry considers that a full exemption from the CO₂ tax on mineral oil of the pulp and paper industry and the abovementioned energy plants to be justified in accordance with the Environmental Guidelines, when combined with an increase in the tax on basic heating oil for the pulp and paper industry reaching the minimum level in the Energy Tax Directive.

IV. Closing

As already mentioned, the Governments budget proposal for 2008 will be put forward to the Parliament on 5 October 2008. The amendments described above will be part of this proposal. The amendments will enter into force 1 January 2008 provided the Authority's consent.

According to the Environmental Guidelines Para. 46.1 tax exemptions may be justified for a 10-year period. On this background, and due to the need for prediction for the undertakings concerned, the Ministry notifies the abovementioned tax scheme until 31. December 2017.

Yours sincerely,

Torbjørn Flørenes e.f.
Deputy Director General

Grethe H. Dahl
Senior Adviser

Enclosure

2007**CO₂ tax**

Mineral oil:

General rate:	NOK 0.54 per litre
Reduced rate for the paper and pulp industry:	NOK 0.27 per litre

Basic tax on heating oil

Mineral oil:

General rate:	NOK 0.429 per litre
Exemption for the paper and pulp industry	

2008**CO₂ tax**

Mineral oil:

General rate:	NOK 0.55 per litre
Reduced rate for the paper and pulp industry	NOK 0.28 per litre
Exemption for products leading to emissions subject to quota duty	

Basic tax on heating oil

Mineral oil:

General rate:	NOK 0.845 per litre
Reduced rate for the paper and pulp industry	NOK 0.12 per litre

Om grunnavgift på fyringsolje mv. (kap. 5542 post 70)

I

§ 1

Fra 1. januar 2008 skal det i henhold til lov 19. mai 1933 nr. 11 om særavgifter betales avgift til statskassen på mineralolje med kr 0,845 pr. liter.

§ 2

Unntatt fra avgiftsplikt er:

- a) flyparafin (jetparafin) som leveres til bruk om bord i fly,
- b) olje som pålegges avgift etter Stortingets vedtak om avgift på mineralolje til framdrift av motorvogn (autodieselavgift).

§ 3

Det gis fritak, refusjon eller ytes tilskudd for avgift på mineralolje til følgende anvendelsesområder:

1. utføres til utlandet,
2. skip i utenriks fart,
3. gods- og passasjertransport i innenriks sjøfart,
4. fiske og fangst i nære farvann,
5. fiske og fangst i fjerne farvann,
6. anlegg eller innretninger som har tilknytning til utnyttelse av naturforekomster i havområder utenfor norsk territorialgrense, til transport mellom land og slike anlegg eller innretninger, og for spesialskip som har oppdrag i slik virksomhet,
7. legges inn på tollager, når varene er bestemt til utførsel eller til bruk som nevnt i tolltariffens innledende bestemmelser § 24,
8. benyttes som råstoff i industriell virksomhet dersom mineraloljen i sin helhet inngår og forblir i det ferdige produkt,
9. innføres som reisegods eller reiseutstyr,
10. verneverdige fartøy, museumsjernbaner eller tekniske anlegg og kulturelle kulturminner på museumssektoren,
11. NATO eller NATOs hovedkvarter, styrker eller personell i den utstrekning dette følger av internasjonale avtaler Norge er forpliktet av. Fritaket omfatter på tilsvarende vilkår også styrker fra landene som deltar i Partnerskap for Fred,
12. treforedlingsindustrien, sildemel- og fiskemelindustrien,
13. nødvendig bruk i Den nordiske investeringsbankens offisielle virksomhet,
14. kommer i retur til registrert virksomhets lager,
15. til bruk til framdrift av tog eller annet skinnegående transportmiddel, herunder oppvarming av og belysning i transportmiddelet. Fritaket omfatter også trolleybuss.

Departementet kan gi forskrifter om avgrensning av og vilkår for fritak.

§ 4

Det gis fritak, refusjon eller ytes tilskudd for avgift for andel av biodiesel i mineraloljen.

Departementet kan gi forskrifter om avgrensning av og vilkår for fritak.

§ 5

Departementet kan gi forskrifter om grunnlaget for avgiften og om avrunding av avgiftsbeløpene.

§ 6

Oppstår det tvil om omfanget av avgiftsplikten, avgjøres spørsmålet av departementet.

§ 7

Departementet kan frita for eller sette ned avgiften når det oppstår enkelttilfeller eller situasjoner som ikke var overveid da avgiftsvedtaket ble truffet og når avgiften i det spesielle enkelttilfellet får en utilsiktet virkning.

§ 8

Departementet kan gi forskrifter om at skyldig avgiftsbeløp og tilgodebeløp som er lavere enn en nærmere fastsatt grense, ikke skal betales eller tilbakebetales.

II

Fra den tid departementet bestemmer gjøres følgende endringer i Stortingets vedtak om grunnavgift på fyringsolje mv. for budsjetterminen 2008:

A

§ 1 nytt annet punktum skal lyde:

For treforedlingsindustrien er satsen kr 0,12 pr liter.

B

§ 3 nr. 12 skal lyde:

12. sildemel- og fiskemelindustrien,

Om miljøavgifter på mineralske produkter mv.
A. CO₂-avgift på mineralske produkter (kap. 5543 post 70)

I

§ 1

Fra 1. januar 2008 skal det i henhold til lov 19. mai 1933 nr. 11 om særavgifter betales CO₂-avgift til statskassen på følgende mineralske produkter etter følgende satser:

- a) Mineralolje: kr 0,55 pr. liter. For innenriks luftfart er satsen kr 0,65 pr liter. For treforedlingsindustrien, sildemel- og fiskemelindustrien er satsen kr 0,28 pr. liter.
- b) Bensin: kr 0,82 pr. liter.

Departementet kan gi forskrifter om hvilke produkter som omfattes av avgiftsplikten og om avgrensning og utfylling av reglene i denne bestemmelsen.

§ 2

Det gis fritak, refusjon eller ytes tilskudd for avgift på produkter til følgende anvendelsesområder:

1. Generelle fritak for produkter som

- a) utføres til utlandet,
- a) legges inn på tollager, når varene er bestemt til utførsel eller til bruk som nevnt i tolltariffens innledende bestemmelser § 24,
- b) innføres som reisegods og reiseutstyr,
- c) benyttes som råstoff i industriell virksomhet på en slik måte at det ikke oppstår utslipp av karbon til luft eller utslippet er vesentlig lavere enn den benyttede mengde råstoff skulle tilsi,
- d) selges til eller innføres av NATO eller NATOs hovedkvarter, styrker eller personell i den utstrekning dette følger av internasjonale avtaler Norge er forpliktet av. Fritaket omfatter på tilsvarende vilkår også styrker fra landene som deltar i Partnerskap for Fred,
- e) selges til eller innføres til Den nordiske investeringsbanken og som er nødvendig for bankens offisielle virksomhet,
- f) kommer i retur til registrert virksomhets lager,
- g) leveres til bruk i sildemel- og fiskemelindustrien og som gir kvotepliktige utslipp etter lov 17. desember 2004 nr. 99 om kvoteplikt og handel med kvoter for utslipp av klimagasser (klimakvoteloven).

2. Mineralolje til bruk i

- a) motorvogner tilhørende diplomater mv.,
- b) skip i utenriks fart,
- c) fiske og fangst i fjerne farvann,
- d) fiske og fangst i nære farvann,
- e) verneverdige fartøy, museumsjernbaner eller tekniske anlegg og kulturelle kulturminner på museumssektoren,
- f) fly i utenriks fart,

3. Bensin til bruk for

- h) diplomater mv.,
- i) tekniske og medisinske formål,
- j) motorsager og andre arbeidsredskaper med 2-taktsmotor der den benyttede bensin har særlige helse- og miljømessige egenskaper,
- k) bensin gjenvunnet i VRU-anlegg (Vapour Recovery Unit),
- l) fly i utenriks fart.

Departementet kan gi forskrifter om avgrensning av og vilkår for fritak.

§ 3

Det gis fritak, refusjon eller ytes tilskudd for avgift for andel av:

- a) biodiesel i mineraloljen,
- b) bioetanol i bensinen.

Departementet kan fastsette forskrifter om avgrensning av og vilkår for fritaket.

§ 4

Departementet kan gi forskrifter om grunnlaget for avgiften og om avrunding av avgiftsbeløpene.

§ 5

Departementet kan ved overtredelse av § 2 nekte fritak, nedsettelse eller tilskudd for kortere eller lengre tid.

§ 6

Oppstår det tvil om omfanget av avgiftsplikten, avgjøres spørsmålet av departementet.

§ 7

Departementet kan frita for eller sette ned avgiften når det oppstår enkelttilfeller eller situasjoner som ikke var overveid da avgiftsvedtaket ble truffet og når avgiften i det spesielle enkelttilfellet får en utilsiktet virkning.

§ 8

Departementet kan gi forskrifter om at skyldig avgiftsbeløp og tilgodebeløp som er lavere enn en nærmere fastsatt grense, ikke skal betales eller tilbakebetales.

II

Fra den tid departementet bestemmer gjøres følgende endringer i Stortingets vedtak om CO₂-avgift på mineralske produkter for budsjetterminen 2008:

A

§ 1 første ledd nye bokstaver c og d skal lyde:

- c) Naturgass: kr 0,48 pr. standardkubikkmeter.

d) LPG: kr 0,62 pr. kg.

B

§ 2 første ledd ny nr. 4 skal lyde:

4. Gass til

- a) Annen bruk enn oppvarming av bygg,
- b) Veksthusnæringen.

III

Fra den tid departementet bestemmer gjøres følgende endringer i Stortingets vedtak om CO₂-avgift på mineralske produkter for budsjetterminen 2008:

§ 2 nr. 1 bokstav h skal lyde:

- h) leveres til bruk som gir kvotepliktige utslipp etter lov 17. desember 2004 nr. 99 om kvoteplikt og handel med kvoter for utslipp av klimagasser (klimakvoteloven).