

Budget 2013



- Key figures for the Norwegian economy
- Main figures of the Fiscal Budget
- Direct and indirect tax rates



NORWEGIAN MINISTRY OF FINANCE

Main figures of the Fiscal Budget and the Pension Fund Global excluding borrowing and lending transactions for 2012 and 2013

(NOK million)

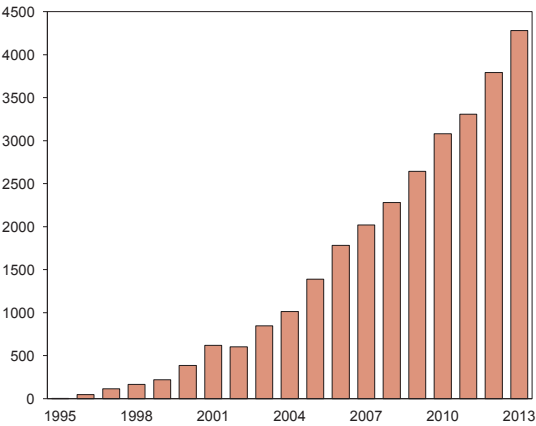
	Estimated accounts 2012	Adopted budget 2013
<i>Total revenue of the Fiscal Budget</i>	1 276 789	1 314 841
Revenue from petroleum activities	410 492	401 187
Revenue excluding petroleum revenue	866 297	913 654
<i>Total expenditure of the Fiscal Budget</i>	996 849	1 065 320
Expenditure on petroleum activities	26 002	28 002
Expenditure excluding petroleum expenditure	970 847	1 037 318
= Fiscal Budget surplus before transfers to the Pension Fund Global	279 939	249 522
- Net cash flow from petroleum activities	384 490	373 185
= Petroleum adjusted surplus	-104 550	-123 663
+ Transferred from the Pension Fund Global	104 550	123 663
= Fiscal Budget surplus	0	0
+ Net allocated to the Pension Fund Global	279 939	249 522
+ Fund revenue from interest and dividends	108 800	130 600
= Total surplus of the Fiscal Budget and the Pension Fund	388 739	380 122

The borrowing and lending transactions, and financing requirements, of the Fiscal Budget for 2012 and 2013

(NOK million)

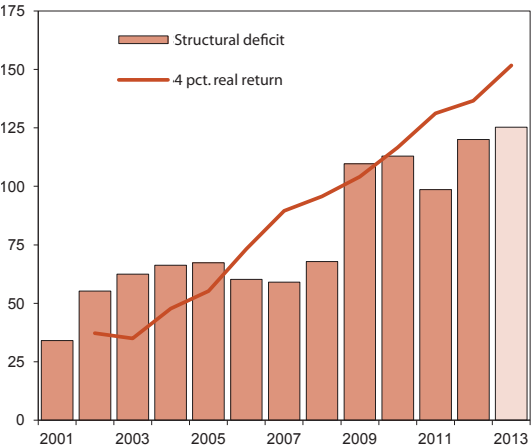
	Estimated accounts 2012	Adopted budget 2013
Lending, subscription for shares, etc.	118 082	143 113
- Repayment	157 292	84 935
- Fiscal Budget surplus	0	0
= Net financing requirements	-39 210	58 178
+ Debt instalments	0	66 544
= Gross financing requirements of the Fiscal Budget	-39 210	124 722

Market value of the Government Pension Fund Global
 NOK billion. End of the year



Source: Ministry of Finance.

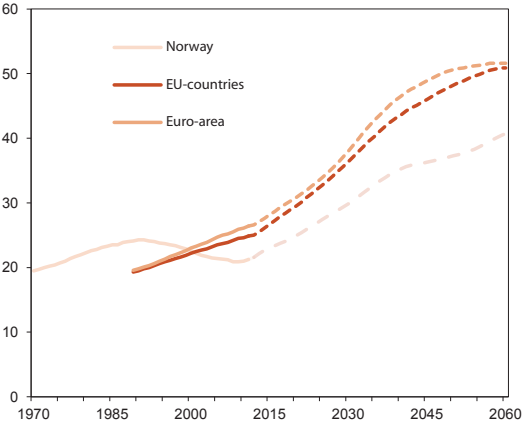
Expected real return on the Government Pension Fund Global and structural, non-oil Fiscal Budget deficit
 Billion 2013-kroner



Source: Ministry of Finance.

Elderly (67 years and above) to working age population (20-66 years)

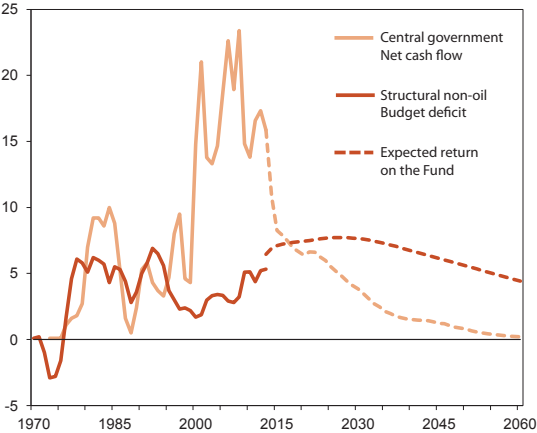
Per cent



Source: Ministry of Finance.

Government net petroleum revenues, structural non-oil budget deficit and expected real return on Government Pension Fund Global

Per cent of Mainland Norway GDP



Source: Ministry of Finance.

Key figures for the petroleum sector

	2011	2012	2013	2014	Oil price sensitivity 2013 ¹
Assumptions:					
Crude oil price, NOK per barrel	621	646	625	446	
- Crude oil and NLG	118	116	114	112	
- Natural gas	100	107	110	112	
NOK billion:					
Paid taxes ²	210	228	230	166	2.6
Net revenues from SDFI	128	143	129	90	1.9
Net cash flow ³	351	384	373	269	4.5

¹⁾ Effects of an oil price increase of NOK 10 per barrel.

²⁾ Income tax and special tax on petroleum income. Area fee and tax on CO₂ emissions etc.

³⁾ Taxes and excise duties, net revenues from SDFI (The State's direct financial interest) and dividends from Statoil.

Sources: Statistics Norway, Ministry of Petroleum and Energy, Ministry of Finance and Reuters Ecowin.

Child benefit and cash benefit for 2012 and 2013

	2012-rules	2013-rules	Change 2012-2013
Annual child benefit rate	NOK 11 640	NOK 11 640	-
Single parent rate (children 0-3 years old) ¹	NOK 7 920	NOK 7 920	-
Extra child benefit allowance in Finnmark, North Troms and Svalbard	NOK 3 840	NOK 3 840	-
Monthly full rate cash benefit for children aged 13-18 months	NOK 5 000 ²	NOK 5 000	-
Monthly full rate cash benefit for children aged 19-23 months	NOK 3 303	NOK 3 303	-

If the child is not in kindergarden, it is given full cash benefit. If the child has partial day care in kindergarden at 19 hours or less per week, the cash benefit is 50 percent of the full rate.

¹ Applicable only to single parents receiving transitional benefit.

² Before 1 August 2012 the full cash benefit was 3 303 NOK per month for children aged 13-35 months.

Source: Ministry of Finance.

Fiscal Budget revenue and expenditure 2013, excluding borrowing and lending transactions

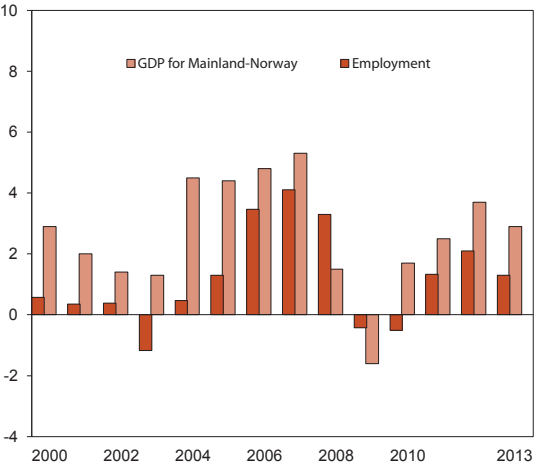
(NOK billion)

Fiscal Budget revenue (excl. petroleum)	913.7
Sum direct and indirect taxes from Mainland Norway	855.9
Taxes on wealth and income	252.5
Employer's and employee's social security contributions	265.2
Value added tax	236.0
Excise duties on tobacco and alcohol	20.1
Excise duties on cars, petrol, etc.	50.8
Excise duties on electricity	7.1
Customs revenue	2.8
Other indirect taxes	21.5
Revenue from government business operations	1.9
Interest and dividends	30.9
Other revenue	25.0
Fiscal Budget expenditure (excl. petroleum)	1 037.3
Retirement pension	162.2
Sickness allowance	37.7
Other social security payouts (social causes)	114.0
Disability and medical rehabilitation	25.4
Maternity, paternity and adoption pay	18.1
Unemployment benefit and payments relating to occupational rehabilitation	12.1
Regional health enterprises (hospitals)	112.0
General grants to local governments	143.5
Higher education and tertiary vocational education	28.7
Defence	42.2
Transportation (including operation and maintenance of classified roads)	38.4
Foreign aid (ODA approved)*	29.3
Child benefits	15.0
Agricultural Agreement	14.2
Police and public prosecution	13.6
Interest on government debt	12.8
Other expenditure	218.3
Petroleum adjusted surplus	-123.7
Government net cash flow from petroleum activities	373.2

* In addition, there are 0.9 billion NOK to Norfund primary capital that count as official development aid

GDP for Mainland-Norway and employment. Change from previous year

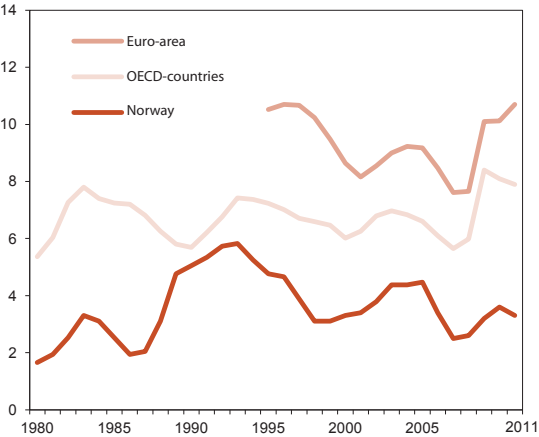
Per cent



Sources: Statistics Norway and Ministry of Finance.

Unemployment

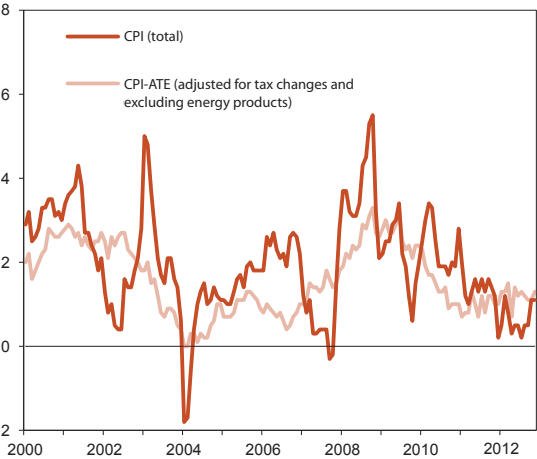
Per cent of labour force



Sources: OECD, Statistics Norway and Ministry of Finance

Consumer prices

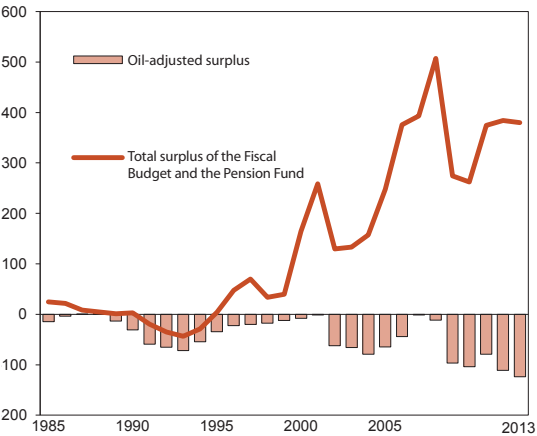
Change from previous year. Per cent



Source: Statistics Norway

Non-Oil Fiscal Budget surplus and Surplus of the Fiscal Budget and the Government Pension Fund

NOK billion



Sources: Statistics Norway and Ministry of Finance

Expenditure and revenue for the fiscal year 2013

Expenditure

	Total expenditure	
Royal House	194 207	
Government	310 950	
Parliament	1 684 550	
Supreme Court	85 084	
Ministry of Foreign Affairs	35 966 972	
Ministry of Education and Research	43 584 593	
Ministry of Culture	9 714 561	
Ministry of Justice and Public Security	29 822 577	
Ministry of Local Gov't and Regional Dev.	158 810 927	
Ministry of Labour	54 964 002	
Ministry of Health and Care Services	121 334 499	
Ministry of Children, Equality and Social Incl.	32 904 363	
Ministry of Trade and Industry	6 277 489	
Ministry of Fisheries and Coastal Affairs	5 003 027	
Ministry of Agriculture and Food	17 100 191	
Ministry of Transport and Communications	38 900 000	
Ministry of the Environment	5 440 678	
Ministry of Government Adm., Reform and Church Affairs	6 296 636	
Ministry of Finance	108 875 500	
Ministry of Defence	42 224 299	
Ministry of Petroleum and Energy	16 972 471	
Various expenditure	14 821 000	
State banks	124 512 452	
Government petroleum activities	28 001 800	
Government business operations	1 837 911	
National Insurance Scheme	369 335 808	
Government Pension Fund Global	373 185 200	
Total expenditure	1 648 161 747	

1. Revenue (ex repayments and transfer from the Government Pension Fund Global)

2. Expenditure (ex. lending, debt instalments)

Operation expenditure

New Construction

Transfers to others

Transfers to the Government Pension Fund Global

3. Surplus before borrowing and lending transactions before transfer from the Government Pension Fund Global (1-2)

4. Transfer from the Government Pension Fund Global

5. Surplus before borrowing and lending transactions (3+4)

(1000 NOK)

Operation expenditure	New construction	Transfers to others	Lending and borrowing transactions
18 381	-	175 826	-
310 950	-	-	-
1 346 250	166 300	172 000	-
85 084	-	-	-
4 879 308	222 992	29 966 812	897 860
3 275 316	24 528	40 284 749	-
1 674 435	34 812	8 005 314	-
25 868 504	1 276 992	2 677 081	-
409 055	700	158 401 172	-
21 789 871	982 960	11 191 171	21 000 000
4 396 393	18 417	116 918 189	1 500
6 898 795	10 500	25 995 068	-
1 882 439	10 700	4 384 350	-
3 342 897	765 160	894 970	-
1 584 498	9 773	15 505 920	-
15 199 700	16 648 900	7 051 400	-
2 804 090	635 226	2 001 362	-
4 332 972	634 461	1 329 203	-
9 120 800	217 700	32 993 000	66 544 000
30 840 715	10 777 729	605 855	-
2 540 621	10 000	4 421 850	10 000 000
14 821 000	-	-	-
655 064	226 227	12 417 518	111 213 643
1 800	28 000 000	-	-
-22 390	1 860 301	-	-
-	-	369 335 808	-
-	-	373 185 200	-
158 056 548	62 534 378	1 217 913 818	209 657 003

	Fiscal Budget ex the National Insurance Scheme	National Insurance Scheme	Fiscal Budget incl. the National Insurance Scheme
	1 047 504 762	267 336 655	1 314 841 417
	1 069 168 936	369 335 808	1 438 504 744
	158 056 548	-	158 056 548
	62 534 378	-	62 534 378
	475 392 810	369 335 808	844 728 618
	373 185 200	-	373 185 200
	-21 664 174	-101 999 153	-123 663 327
	123 663 327	-	123 663 327
	101 999 153	-101 999 153	-

Revenue

	Total revenue	
Taxes on wealth and income	252 485 000	
Employer's and employee's social security contributions	265 200 000	
Customs revenue	2 760 000	
Value added tax	236 000 000	
Excise duties on alcohol	12 450 000	
Excise duties on tobacco	7 650 000	
Excise duties on cars	33 630 000	
Other excise duties	45 731 214	
Total taxes and duties	855 906 214	
Interests from government business operations	105 864	
Other revenue from government business operations	1 781 834	
Total revenue from government business operations	1 887 698	
Interests from state banks	8 413 534	
Interests from cash balance and other	7 651 134	
Dividends exclusive Statoil	14 837 555	
Interests and dividends (ex Government business operations and Statoil)	30 902 223	
Revenue from the ministries	24 958 282	
Transfer from Norges Bank	-	
Return of assets from The State Bank Insurance Fund	-	
Total other revenue	24 958 282	
Revenue from government petroleum activities	157 400 000	
Taxes and duties on extraction of petroleum	229 900 000	
Dividend from Statoil	13 887 000	
Total petroleum revenue	401 187 000	
Repayments	84 934 994	
Government Pension Fund Global	123 663 327	
Total revenue	1 523 439 738	

Borrowing and lending transactions:

6. Loans, debt instalments, subscription of shares overall

Loans to the state banks

Debt instalments

Other loans, subscription of shares

7. Repayments

8. Loans (net) (6-7)

9. Overall financing requirements - of cash balance and borrowing and lending assets (8-5)

Operation revenue	Revenue related to new construction	Taxes, duties and other transfers	Repayments
-	-	252 485 000	-
-	-	265 200 000	-
-	-	2 760 000	-
-	-	236 000 000	-
-	-	12 450 000	-
-	-	7 650 000	-
-	-	33 630 000	-
-	-	45 731 214	-
-	-	855 906 214	-
-	-	105 864	-
500	1 770 034	11 300	-
500	1 770 034	117 164	-
-	-	8 413 534	-
-	-	7 651 134	-
-	-	14 837 555	-
-	-	30 902 223	-
17 177 752	286 294	7 494 236	-
-	-	-	-
-	-	-	-
17 177 752	286 294	7 494 236	-
129 000 000	22 000 000	6 400 000	-
-	-	229 900 000	-
-	-	13 887 000	-
129 000 000	22 000 000	250 187 000	-
-	-	-	84 934 994
-	-	123 663 327	-
146 178 252	24 056 328	1 268 270 164	84 934 994

	Fiscal Budget ex the National Insurance Scheme	National Insurance Scheme	Fiscal Budget incl. the National Insurance Scheme
	209 657 003	-	209 657 003
	111 213 643	-	111 213 643
	66 544 000	-	66 544 000
	31 899 360	-	31 899 360
	84 934 994	-	84 934 994
	124 722 009	-	124 722 009
	22 722 856	101 999 153	124 722 009

Macroeconomic developments

Percentage change from previous year¹⁾

	NOK billion ²⁾ 2011	2011	2012	2013
<i>Private consumption</i>	1 131.7	2.5	3.7	4.0
Public consumption	590.8	1.8	1.9	2.1
<i>Gross fixed capital formation</i>	536.8	7.6	7.7	5.8
Of which:				
Oil activities ³⁾	145.5	14.1	15.0	7.0
Mainland business sector	170.6	3.5	4.9	5.1
Residential construction	125.3	21.9	9.0	8.0
Public sector	86.8	2.2	0.5	2.8
Final demand from Mainland Norway	2 105.2	3.3	3.5	3.8
Exports	1 140.9	-1.8	1.6	1.4
Of which:				
Crude oil and natural gas	562.4	-6.2	1.0	-0.1
Traditional goods	316.4	0.0	1.3	2.2
Imports	776.1	3.8	4.2	5.4
Of which:				
Traditional goods	470.1	3.6	4.4	5.6
Gross Domestic Product	2 750.0	1.2	3.1	2.5
Of which: Mainland Norway	2 089.7	2.5	3.7	2.9
Memo:				
Employment	..	1.3	2.1	1.3
Unemployment rate (LFS, per cent of labour force)	..	3.3	3.1	3.2
Consumer price index	..	1.2	0.8	1.9
Consumer price index adjusted for tax changes and excluding energy products (CPI-ATE)	..	0.9	1.3	1.7
Wage growth	..	4.2	4.1	4
Crude oil price (NOK per barrel) ⁴⁾		621	637	625
Current account surplus, per cent of GDP	..	13.6	13.3	11.4
Gross National Income (NOK billion) ⁴⁾	..	2 788	2 904	3 036

¹⁾ Percentage change is calculated in fixed prices.

²⁾ National accounts current prices.

³⁾ Excl. services.

⁴⁾ Current prices.

Sources: Statistics Norway and Ministry of Finance.

Direct taxes, rates and thresholds for 2012 and 2013

	2012	2013	Change 2012-2013
Tax rate on "ordinary income"			
Individuals ¹	28 pct.	28 pct.	-
Corporations	28 pct.	28 pct.	-
Surtax			
<i>Bracket 1</i>			
Threshold	NOK 490 000	NOK 509 600	4 pct.
Rate ²	9.0 pct.	9.0 pct.	-
<i>Bracket 2</i>			
Threshold	NOK 796 400	NOK 828 300	4 pct.
Rate	12.0 pct.	12.0 pct.	-
Social security contribution			
Threshold for the payment of social security contribution	NOK 39 600	NOK 39 600	-
Levelling rate	25.0 pct.	25.0 pct.	-
<i>Rate</i>			
Wage income	7.8 pct.	7.8 pct.	-
Income from self-employment in fisheries and child care ³	7.8 pct.	7.8 pct.	-
Income from other self-employment	11.0 pct.	11.0 pct.	-
Pension income, etc.	4.7 pct.	4.7 pct.	-
Employers' social security contribution			
Zone I	14.1 pct.	14.1 pct.	-
Zone Ia ⁴	14.1 pct.	14.1 pct.	-
Zone II	10.6 pct.	10.6 pct.	-
Zone III	6.4 pct.	6.4 pct.	-
Zone IV	5.1 pct.	5.1 pct.	-
Zone IVa	7.9 pct.	7.9 pct.	-
Zone V	0.0 pct.	0.0 pct.	-
Maximum effective marginal tax rates			
Wage income excl. employers' social security contribution	47.8 pct.	47.8 pct.	-
Wage income incl. employers' social security contribution	54.3 pct.	54.3 pct.	-
Pension income ⁵	44.7 pct.	44.7 pct.	-
Self-employment income ³	51.0 pct.	51.0 pct.	-
Dividends and withdrawals ⁶	48.2 pct.	48.2 pct.	-
Standard allowance			
Class 1	NOK 45 350	NOK 47 150	4 pct.
Class 2 ⁷	NOK 90 700	NOK 94 300	4 pct.

¹ For taxpayers in Nord-Troms and Finnmark, the rate is 24.5 per cent.

² For taxpayers in Nord-Troms and Finnmark, the rate is 7 per cent in bracket 1.

³ The self-employed in fishing, hunting and in child-care in own home (children under 12 or with special needs for care and nursing) have a 7.8 per cent social security contribution on self-employed income. A lower social security contribution rate for fishing and hunting relates to the fact that these sectors pay a product tax i.a. intended to make up for the difference between the 7.8 per cent and the 11 per cent social security contribution.

⁴ In zone Ia, employers' social security contribution shall be paid at a rate of 10.6 per cent until the difference between what the enterprise actually pays and what the enterprise would have paid at a rate of 14.1 per cent equals the de minimis state aid threshold. In 2013, the threshold is NOK 530,000 per enterprise. For road transport companies in zone Ia, the threshold is NOK 265,000.

⁵ For the disabled etc. that are subject to the tax limitation rule, the maximum effective marginal tax rate may reach 55 per cent.

⁶ Including a 28 per cent corporation tax rate.

⁷ Taxpayers who support their spouse are taxed in class 2.

	2012	2013	Change 2012-2013
Basic allowance in wage income			
Rate	38.0 pct.	40.0 pct.	2 pct.points
Lower limit	NOK 4 000	NOK 4 000	-
Upper limit ⁸	NOK 78 150	NOK 81 300	4 pct.
Basic allowance in pension income			
Rate	26.0 pct.	26.0 pct.	-
Lower limit	NOK 4 000	NOK 4 000	-
Upper limit	NOK 65 450	NOK 68 050	4 pct.
Special wage income allowance⁹	NOK 31 800	NOK 31 800	-
Special allowance for disability, etc.	NOK 32 000	NOK 32 000	-
Special allowance for single parent¹⁰	-	NOK 47 160	New
Tax credit for pension income			
Maximum tax credit	NOK 29 300	NOK 30 300	3.5 pct.
<i>Downscaling, bracket 1</i>			
Threshold	NOK 165 000	NOK 170 750	3.5 pct.
Rate	15.3 pct.	15.3 pct.	-
<i>Downscaling, bracket 2</i>			
Threshold	NOK 251 700	NOK 259 800	3.2 pct.
Rate	6.0 pct.	6.0 pct.	-
The tax limitation rule for the disabled, etc.¹¹			
Levelling rate	55.0 pct.	55.0 pct.	-
<i>Tax-free net income</i>			
Single	NOK 122 100	NOK 127 000	4 pct.
Married person ¹²	NOK 112 200	NOK 116 700	4 pct.
<i>Net wealth supplement</i>			
Rate	1.5 pct.	1.5 pct.	-
Threshold for single	NOK 200 000	NOK 200 000	-
Threshold for married person	NOK 100 000	NOK 100 000	-
Special allowance for taxpayers in Finnmark and Nord-Troms			
Class 1	NOK 15 000	NOK 15 000	-
Class 2	NOK 30 000	NOK 30 000	-
Seamen's allowance			
Rate	30.0 pct.	30.0 pct.	-
Upper limit	NOK 80 000	NOK 80 000	-
Fishermen's allowance			
Rate	30.0 pct.	30.0 pct.	-
Upper limit	NOK 150 000	NOK 150 000	-

⁸ The sum of the basic allowance in wage income and of the basic allowance in pension income is limited upwards to the maximum basic allowance in wage income, i.e. NOK 81,300 in 2013.

⁹ Taxpayers who only have wage income shall have the highest of the basic allowance in wage income and the special wage income allowance.

¹⁰ Replaces class 2 for single parents.

¹¹ The tax limitation rule applies also to single parents, but only if they receive interim support.

¹² Married disabled persons that receive a spouse supplement, have a tax-free net income that is equivalent to twice the tax-free net income of other married persons, i.e. NOK 233,400 in 2013.

	2012	2013	Change 2012-2013
Special allowance for self-employed in agriculture, etc.			
Income-independent allowance	NOK63 500	NOK63 500	-
Allowance rate above income-independent allowance	38.0 pct.	38.0 pct.	-
Maximum total allowance	NOK 166 400	NOK 166 400	-
Special allowance for high expenses related to illness			
Lower limit	NOK9 180	NOK9 180	-
Maximum annual allowance for premiums paid to individual pension schemes			
	NOK 15 000		
Allowance for travel expenses between domicile and work			
Rate per km	NOK 1.50/0.70	NOK 1.50/0.70	-
Lower limit	NOK 13 950	NOK 13 950	-
Maximum allowance for donations to voluntary organisations			
	NOK 12 000	NOK 12 000	-
Maximum allowance for labour union fees etc.			
	NOK 3 750	NOK 3 850	2.7 pct.
Home savings scheme for people under 34 (BSU)			
Tax deduction rate	20.0 pct.	20.0 pct.	-
Maximum annual savings	NOK 20 000	NOK 20 000	-
Maximum total savings	NOK 150 000	NOK 150 000	-
Parental allowance for documented expenses on childcare			
<i>Upper limit</i>			
One child	NOK 25 000	NOK 25 000	-
Supplement per additional child	NOK 15 000	NOK 15 000	-
Tax-free per kilometre allowance for business driving with private car			
Per kilometre rate up to 10 000 km	NOK 3.90	NOK 4.05	3.8 pct.
Per kilometre rate over 10 000 km	NOK 3.25	NOK 3.40	4.6 pct.
Tax on net wealth¹³			
<i>Local government</i>			
Threshold	NOK 750 000	NOK 870 000	16 pct.
Rate	0.7 pct.	0.7 pct.	-
<i>Central government</i>			
Threshold	NOK 750 000	NOK 870 000	16 pct.
Rate	0.4 pct.	0.4 pct.	-

¹³ The threshold values are for single taxpayers. For married couples that are assessed together for assets, the threshold values are double of those shown in the table.

	2012	2013	Change 2012-2013
Tax on net wealth¹³			
Threshold			
Level 1	NOK 470 000	NOK 470 000	-
Level 2	NOK 800 000	NOK 800 000	-
Rates			
Children and parents			
Level 1	6 pct.	6 pct.	-
Level 2	10 pct.	10 pct.	-
Other beneficiaries			
Level 1	8 pct.	8 pct.	-
Level 2	15 pct.	15 pct.	-
Discount on shares ¹⁴	40 pct.	40 pct.	-
Depreciation rates			
Asset group a (office equipment, etc.)	30 pct.	30 pct.	-
Asset group b (acquired goodwill)	20 pct.	20 pct.	-
Asset group c (lorries, buses, vans, etc.)	20 pct.	20 pct.	-
Asset group d (passenger cars, machinery and equipment, etc.)	20 pct.	20 pct.	-
Asset group e (ships, vessels, rigs, etc.)	14 pct.	14 pct.	-
Asset group f (aircraft, helicopters)	12 pct.	12 pct.	-
Asset group g (systems for transfer and distribution of electricity and electro technical equipment)	5 pct.	5 pct.	-
Asset group h (buildings and facilities, hotels, etc.) ^{15,16}	4 (6/10) pct.	4 (6/10) pct.	-
Asset group i (business buildings etc.)	2 pct.	2 pct.	-
Asset group j (technical installations in business and other commercial buildings)	10 pct.	10 pct.	-
Exemption card			

A person with incomes below the exemption card limit is exempt from paying taxes. The exemption card limit for 2013 is 39 950 NOK. The exemption card limit is based on the lower limit for the payment of social security contributions, which in 2013 is 39 600 NOK. Since tax is not collected if the total tax payable is below 100 NOK, the lower limit for paying tax is 39 950 NOK.

¹⁴ The discount applies to non-listed shares and shares in general partnerships and limited partnerships. The discount is limited to an inheritance tax basis for these kinds of shares of up to NOK 10 millions per beneficiary.

¹⁵ Simply structured buildings with an expected lifetime of less than 20 years can be depreciated at the rate of 10 per cent. The rate of 10 per cent is also applicable for facilities with an expected lifetime of less than 20 years.

¹⁶ A rate of 6 per cent applies to animal buildings in agriculture.

Source: Ministry of Finance.

Indirect tax rates in 2012 and 2013

Tax category	2012 rules	2013 rules	Change in pct.
Value added tax, per cent of sales value¹			
General rate	25	25	-
Reduced rate	15	15	-
Low rate	8	8	-
Tax on alcoholic beverages			
Spirits-based beverages in excess of 0.7 pct. alcohol by volume, NOK per pct. alcohol and per litre			
	6.72	6.85	1.9
Other alcoholic beverages from 4.7 to 22 pct. alcohol by volume, NOK per pct. alcohol and per litre			
	4.38	4.46	1.8
Other alcoholic beverages up to and including 4.7 pct. alcohol by volume, NOK per litre			
a) 0.0–0.7 alcohol by volume	-	-	-
b) 0.7–2.7 alcohol by volume	3.00	3.06	2.0
c) 2.7–3.7 alcohol by volume	11.31	11.52	1.9
d) 3.7–4.7 alcohol by volume	19.59	19.96	1.9
Tax on tobacco products			
Cigars, NOK per 100 grams	231	235	1.7
Cigarettes, NOK per 100 units	231	235	1.7
Smoking tobacco, NOK per 100 grams	231	235	1.7
Snuff, NOK per 100 grams	93	95	2.2
Chewing tobacco, NOK per 100 grams	93	95	2.2
Cigarette paper, NOK per 100 units	3.51	3.58	2.0
Motor vehicle registration tax			
<i>Passenger cars, etc. Tax group a²</i>			
Weight, NOK per kg			
first 1,150 kg	36.89	37.59	1.9
next 250 kg	80.41	81.94	1.9
next 100 kg	160.84	163.90	1.9
remainder	187.06	190.61	1.9
Engine power, NOK per kW			
first 65 kW	0.00	0.00	-
next 25 kW	315.00	275.00	-12.7
next 40 kW	895.00	790.00	-11.7
remainder	2,220.00	1,960.00	-11.7
NO _x emissions, NOK per mg/km	22.00	35.00	59.1
CO ₂ emissions, NOK per g/km			
first 110 g/km	0.00	0.00	-
next 15 g/km (20 g/km in 2012)	750.00	764.00	1.9
next 40 g/km	756.00	770.00	1.9
next 70 g/km	1,763.00	1,796.00	1.9
remainder	2,829.00	2,883.00	1.9

¹ The change in value-added tax is expressed in percentage points.

² Group a: Passenger cars, class 1 vans and buses shorter than 6 metres with up to 17 seats. Piston displacement is used as the tax component for vehicles whose CO₂ emissions are not stated.

Tax category	2012 rules	2013 rules	Change in pct.
deduction for emissions under 110 g/km, valid down to 50 g/km and only for vehicles emitting less than 110 g/km	750.00	814.00	8.5
deduction for emissions under 50 g/km, valid only for vehicles emitting under 50 g/km	850.00	966.00	13.6
<i>Vans class 2. Tax group b,³</i>			
weight, per cent of private car tax	22	22	-
engine power, per cent of private car tax	22	22	-
NO _x emissions, per cent of private car tax	25	25	-
CO ₂ emissions, per cent of private car tax	25	25	-
<i>Camper vans. Tax group c,⁴</i>			
per cent of private car tax	22	22	-
<i>Weasels. Tax group e,</i>			
per cent of basis for value tax	36	36	-
<i>Motorbikes. Tax group f,</i>			
tax per unit, NOK	10,635	10,837	1.9
Engine power tax, NOK per kW			
first 11 kW	0.00	0.00	-
remainder	473.29	482.28	1.9
Piston displacement tax, NOK per cm ³			
first 125 cm ³	0.00	0.00	-
next 775 cm ³	36.53	37.22	1.9
remainder	80.10	81.62	1.9
<i>Snow scooters. Tax group g</i>			
Weight, NOK per kg			
first 100 kg	14.99	15.27	1.9
next 100 kg	29.98	30.55	1.9
remainder	59.93	61.07	1.9
Engine power, NOK per kW			
first 20 kW	39.98	40.74	1.9
next 20 kW	79.92	81.44	1.9
remainder	159.83	162.87	1.9
Piston displacement, NOK per cm ³			
first 200 cm ³	3.13	3.19	1.9
next 200 cm ³	6.25	6.37	1.9
remainder	12.49	12.73	1.9
<i>Taxis. Tax group h,⁵</i>			
weight, per cent of private car tax	40	40	-
engine power, per cent of private car tax	40	40	-
NO _x emissions, per cent of private car tax	100	100	-
CO ₂ emissions, per cent of private car tax	100	100	-
<i>Veteran cars. Tax group i,</i>			
tax per unit, NOK	3,502	3,569	1.9
<i>Minibuses. Tax group j,⁶</i>			
per cent of private car tax	40	40	-

³ Group b: Class 2 vans. The change is expressed in percentage points. The highest level of the CO₂ component does not apply to group b.

⁴ Group c: Camper vans. The change is expressed in percentage points. The NO_x component is not added.

⁵ Group h: Taxis and transport for disabled persons. The change is expressed in percentage points.

⁶ Group j: Buses shorter than 6 metres with up to 17 seats, of which at least 10 are forward-facing. The change is expressed in percentage points. The highest level of the CO₂ component does not apply to group j. The NO_x component is not added.

Tax category	2012 rules	2013 rules	Change in pct.
Annual tax on motor vehicles, NOK per year			
Petrol vehicles and diesel vehicles with a factory-fitted particle filter	2,885	2,940	1.9
Diesel cars without a factory-fitted particle filter	3,360	3,425	1.9
Caravans	1,080	1,100	1.9
Motorbikes	1,765	1,800	2.0
Tractors, mopeds, etc.	405	415	2.5
Annual weight-based tax, NOK per year			
	variable	variable	1.9
Re-registration tax			
	variable	variable	-15.6
Marine engine tax, NOK per hp			
	155.50	158.50	1.9
Road usage tax on petrol, NOK per litre			
Sulphur-free ⁷	4.69	4.78	1.9
Low-sulphur ⁸	4.73	4.82	1.9
Road usage tax on auto diesel, NOK per litre			
Sulphur-free ⁹	3.68	3.75	1.9
Low-sulphur ¹⁰	3.73	3.80	1.9
Biodiesel	1.84	1.87	1.9
Electricity consumption tax, øre per kWh			
General rate	11.39	11.61	1.9
Reduced rate	0.45	0.45	-
Base tax on mineral oil, etc.			
Mineral oil, NOK per litre	0.999	1.018	1.9
Mineral oil in the wood processing industry, production of colourants and pigments, NOK per litre	0.126	0.126	-
Tax on lubricating oil, NOK per litre			
	1.86	1.90	2.2
CO₂-tax			
Petroleum activities, NOK per litre or Sm ³	0.49	0.96	95.9
Mineral oil, NOK per litre	0.60	0.61	1.7
Mineral oil, high rate, NOK per litre	0.70	0.71	1.4
Mineral oil for domestic aviation subject to emissions quotas, NOK per litre	0.42	0.43	2.4
Mineral oil for the wood processing, herring meal and fish meal industry, NOK per litre	0.31	0.31	-
Mineral oil for fishing and hunting in coastal waters, NOK per litre	0.00	0.13	-
Petrol, NOK per litre	0.89	0.91	2.2
Natural gas, NOK per Sm ³	0.45	0.46	2.2
LPG, NOK per kg	0.67	0.68	1.5
Reduced rate for natural gas, NOK per Sm ³	0.05	0.05	-

⁷ Petrol with a sulphur content of 10 ppm or lower.

⁸ Petrol with a sulphur content between 10 ppm and 50 ppm.

⁹ Diesel with a sulphur content of 10 ppm or lower.

¹⁰ Diesel with a sulphur content between 10 ppm and 50 ppm.

Tax category	2012 rules	2013 rules	Change in pct.
Sulphur tax , NOK per litre	0.077	0.078	1.3
Tax on NO_x emissions , NOK per kg	16.69	17.01	1.9
Tax on the final disposal of waste , NOK per tonne			
Tax on bio-degradable waste that is deposited in accordance with an exemption granted by the pollution control authorities	470	479	1.9
Tax on deposits of other waste	284	289	1.8
Tax on trichloroethene and tetrachloroethene , NOK per kg	64.19	65.41	1.9
Tax on hydrofluorocarbons and perfluorocarbons , NOK per tonne of CO ₂ equivalents			
	225.00	229.00	1.8
Tax on chocolate and sugar products, etc. , NOK per kg			
	18.21	18.56	1.9
Tax on non-alcoholic beverages			
Finished products, NOK per litre	2.85	3.06	7.4
Concentrate (syrup), NOK per litre	17.40	18.68	7.4
Sugar tax , NOK per kg	7.05	7.18	1.8
Tax on beverage packaging , NOK per unit			
Base tax on disposable packaging	1.06	1.08	1.9
Environmental tax			
a) Glass and metal	5.14	5.24	1.9
b) Plastic	3.10	3.16	1.9
c) Cartons and cardboard	1.28	1.30	1.6
Stamp duty , per cent of sale price	2.5	2.5	-

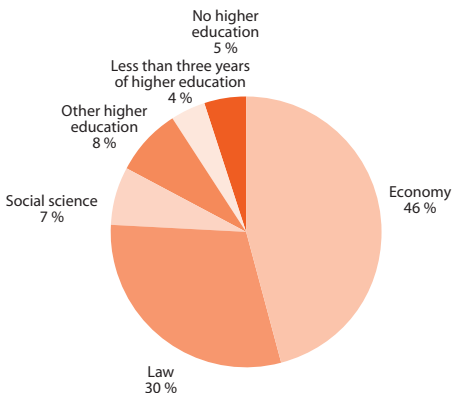
Source: Ministry of Finance.



The Norwegian Ministry of Finance is located in the Government Administration Complex, Akersgata 40, Oslo.
The Ministry has 7 departments with a total of 314 employees.

Administrative Affairs Department	48
Economic Policy Department	23
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An abstract graphic featuring a solid blue background. A white, wavy line curves across the frame from the bottom left towards the top right. Scattered along this line and in the surrounding space are numerous white numbers of varying sizes and orientations. Some numbers are clearly legible, such as '78,9' and '553' in the lower half, while others are smaller and partially obscured by the line or other numbers. The overall effect is a sense of dynamic movement and data flow.

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