

Budget 2009



- key figures for the Norwegian economy
- main figures of the Fiscal Budget
- rates of direct and indirect taxes



FINANSDEPARTEMENTET

Ministry of Finance

Main figures of the Fiscal Budget and Pension Fund - Global excluding borrowing and lending transactions for 2008 and 2009

(NOK million)

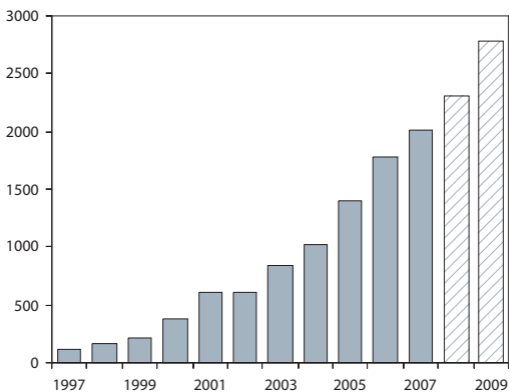
	Estimated accounts 2008	Adopted budget 2009
<i>Overall revenue of the Fiscal Budget</i>	1 182 130	1 194 662
Revenue from petroleum activities	437 340	421 540
Revenue excluding petroleum revenue	744 790	773 122
<i>Overall expenditure of the Fiscal Budget</i>	777 601	848 472
Expenditure on petroleum activities	24 441	26 700
Expenditure excluding petroleum activities	753 160	821 772
= Fiscal Budget surplus before transfers to the Pension Fund - Global	404 529	346 190
- Net cash flow from petroleum activities	412 899	394 840
= Petroleum adjusted surplus	-8 370	-48 650
+ Transferred from the Pension Fund - Global	8 370	48 650
= <i>Fiscal Budget surplus</i>	0	0
+ Net allocated to the Pension Fund - Global	404 529	346 190
+ Fund revenue from interest and dividends	84 200	87 200
= Overall surplus of the Fiscal Budget and the Pension Fund	488 729	433 3900

The borrowing and lending transactions, and financing requirements, of the Fiscal Budget for 2008 and 2009

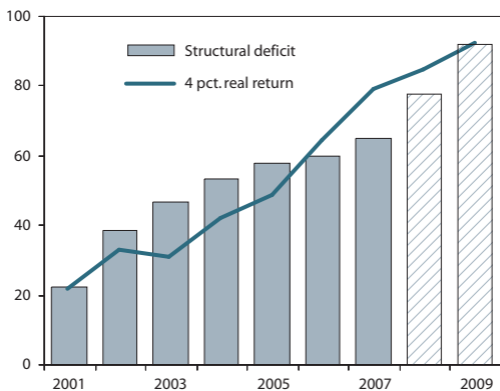
(NOK million)

	Estimated accounts 2008	Adopted budget 2009
<i>Borrowing and lending transactions</i>		
Lending, subscription for shares, etc.	68 521	82 326
- Repayment	48 293	57 139
- Fiscal Budget surplus	0	0
= Net financing requirements	20 228	25 186
+ Debt instalments	0	44 951
= Gross financing requirements of the Fiscal Budget	20 228	70 137

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

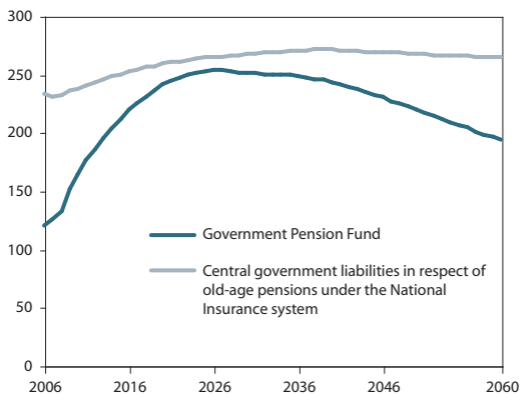


Expected real return on the Government Pension Fund and structural, non-oil deficit Billion 2008-kroner



Government Pension Fund and central government liabilities in respect of old-age pensions under the National Insurance system

Percent of Mainland GDP



Key figures for the petroleum sector

Oil price sensitivity

2007 2008 2009 2012 2009¹

Assumptions:

Crude oil price, 2009-NOK per barrel	455	602	500	400
Production, Mill. Sm ³ oil equivalent	238	236	245	251
- Crude oil and NLG	148	140	139	135
- Natural gas	90	96	106	115

NOK billion:

Export value ²	491	666	599	528	7,4
Accrued taxes ³	196	274	235	176	6,0
Net revenues from SDØE	111	150	123	112	2,7
Net cash flow ⁴	316	414	395	300	5,7

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

² Crude oil, natural gas, NGL and pipeline transport

³ Income tax, special tax on petroleum income, area fee and tax on CO₂ emissions etc. in 2007 and 2008.

⁴ Taxes and excise duties, net revenues from SDØE (State Direct Financial Interest) and dividends from Statoil

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

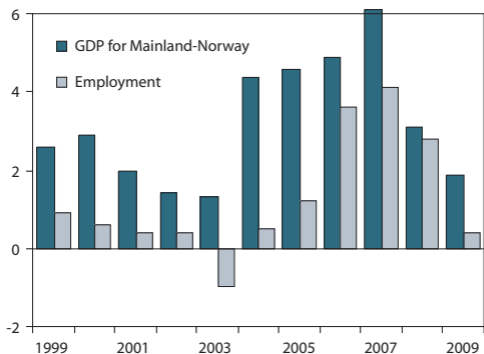
Fiscal Budget revenue and expenditure 2009

(NOK billion)

Fiscal Budget revenue (excl. petroleum)	773,1
Sum direct and indirect taxes from Mainland Norway	702,8
Taxes on wealth and income	189,3
Employer's and employee's social security contributions	214,9
Value added tax	205,0
Excise duties on tobacco and alcohol	19,1
Excise duties on cars, petrol, etc.	45,9
Excise duties on electricity	6,6
Customs revenue	2,3
Other indirect taxes	19,7
Revenue from government business operations	2,2
Interest and dividends	41,5
Other revenue	26,6
Fiscal Budget expenditure (excl. petroleum)	821,8
Retirement pension	109,8
Sickness allowance	32,6
Other social security payouts (social causes)	94,4
Disability and medical rehabilitation	21,4
Maternity, paternity and adoption pay	12,9
Unemployment benefit and payments relating to occupational rehabilitation	5,5
Regional health enterprises (hospitals)	102,6
General grants to local governments	69,2
Higher education	23,9
Defence	33,5
Transportation (including operation and maintenance of classified roads)	28,0
Foreign aid (ODA approved)	22,4
Child benefits	14,6
Grants for day nurseries	24,3
Agricultural Agreement	11,5
Police and public prosecution	10,3
Interest on government debt	20,5
Other expenditure	184,7
Petroleum adjusted surplus	-48,6
Government net cash flow from petroleum sector	394,8

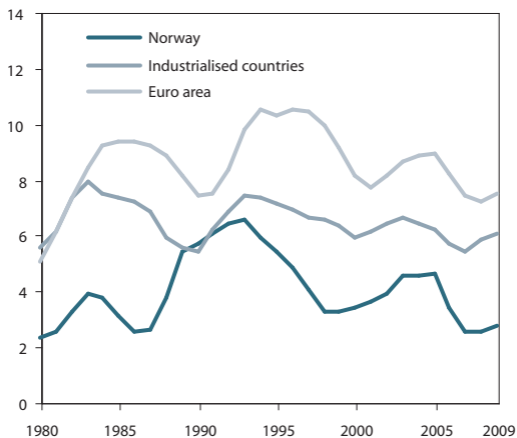
GDP for Mainland-Norway and employment

Change from previous year. Per cent



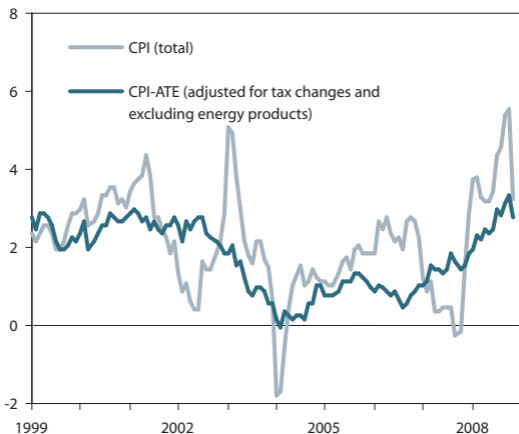
Unemployment

Per cent of labour force

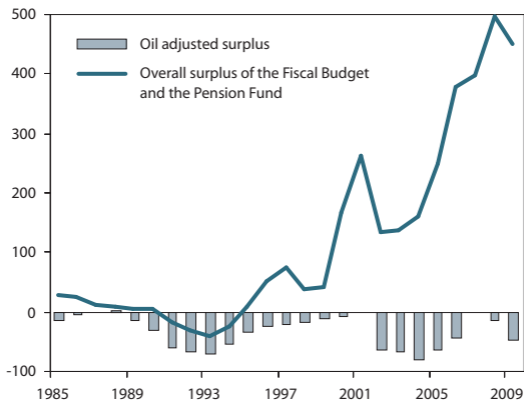


Consumer prices

Change from previous year. Per cent



Oil adjusted Fiscal Budget surplus and overall surplus of the Fiscal Budget and the Pension Fund NOK Billion



Expenditure and revenue for the fiscal year 2009

(1000 NOK)

Expenditure

	Overall expenditure
Royal House	173 501
Government	283 920
Parliament	1 378 140
Supreme Court	69 083
Ministry of Foreign Affairs	31 258 988
Ministry of Education and Research	71 716 261
Ministry of Culture and Church Affairs	8 481 528
Ministry of Justice and the Police	19 810 243
Ministry of Local Gov't and Regional Dev.	82 102 480
Ministry of Labour and Social Inclusion	30 803 349
Ministry of Health and Care Services	109 800 424
Ministry of Children and Equality	23 411 406
Ministry of Trade and Industry	5 438 605
Ministry of Fisheries and Coastal Affairs	3 789 231
Ministry of Agriculture and Food	15 113 316
Ministry of Transport and Communications	27 952 100
Ministry of the Environment	4 099 279
Ministry of Government Adm. and Reform	16 965 609
Ministry of Finance	88 795 400
Ministry of Defence	33 458 296
Ministry of Petroleum and Energy	14 696 504
Various expenditure	13 088 074
State banks	68 182 894
Government petroleum activities	26 700 000
Government business operations	1 551 441
National Insurance Scheme	276 628 378
Government Pension Fund - Global	394 840 000
Total expenditure	1 370 588 450

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)

Operation expenditure	New construction	Transfers to others	Lending and borrowing transactions
15 287	-	158 214	-
283 920	-	-	-
1 157 670	69 920	150 550	-
69 083	-	-	-
5 004 595	29 757	25 783 026	441 610
3 010 881	29 681	56 675 699	12 000 000
2 486 080	27 277	5 968 171	-
18 060 515	452 717	1 297 011	-
301 908	1 000	81 799 572	-
13 707 235	1 295 856	15 800 258	-
3 132 801	25 397	106 552 226	90 000
5 631 454	63 288	17 716 664	-
1 548 505	10 000	3 880 100	-
2 529 571	455 100	804 560	-
1 504 688	9 535	13 599 093	-
12 559 400	10 323 000	5 069 700	-
2 016 730	406 723	1 475 826	200 000
11 822 645	1 148 102	594 862	3 400 000
8 050 400	170 200	35 623 800	44 951 000
23 263 226	9 473 238	721 832	-
2 020 054	931 000	1 745 450	10 000 000
13 088 074	-	-	-
606 035	164 605	11 218 170	56 194 084
-	25 200 000	1 500 000	-
-559 988	2 111 429	-	-
-	-	276 628 378	-
-	-	394 840 000	-
131 310 769	52 397 825	1 059 603 162	127 276 694

	Fiscal budget ex the National Insurance Scheme	National Insurance Scheme	Fiscal budget incl the National Insurance Scheme
977 821 456	216 840 300	1 194 661 756	
966 683 378	276 628 378	1 243 311 756	
131 310 769	-	131 310 769	
52 397 825	-	52 397 825	
388 134 784	276 628 378	664 763 162	
394 840 000	-	394 840 000	
11 138 078	-59 788 078	-48 650 000	
48 650 000	-	48 650 000	
59 788 078	-59 788 078	-	

Revenue

	Overall revenue
Taxes on wealth and income	189 300 000
Employer's and employee's social security contributions	214 900 000
Customs revenue	2 313 000
Value added tax	205 000 000
Excise duties on alcohol	11 474 000
Excise duties on tobacco	7 618 000
Excise duties on cars	45 903 000
Other excise duties	26 285 201
Total taxes and duties	702 793 201
Interests from government business operations	55 822
Write-offs, allocations for investment purposes and revenue from government business operations related to new construction.	2 185 321
Total revenue from government business operations	2 241 143
Interests from state banks	12 491 305
Interests from cash balance and other	10 810 965
Dividends exclusive StatoilHydro	18 161 252
Interests and dividends (ex Government business operations and StatoilHydro)	41 463 522
Revenue from the ministries	26 623 890
Transfer from Norges Bank	-
Return of assets from The State Bank Insurance Fund	-
Total other revenue	26 623 890
Revenue from government petroleum activities	149 600 000
Taxes and duties on extraction of petroleum	255 000 000
Dividend from StatoilHydro	16 940 000
Total petroleum revenue	421 540 000
Repayments	57 139 353
Government Pension Fund - Global	48 650 000
Total revenue	1 300 451 109

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
-	-	189 300 000	-
-	-	214 900 000	-
-	-	2 313 000	-
-	-	205 000 000	-
-	-	11 474 000	-
-	-	7 618 000	-
-	-	45 903 000	-
-	-	26 285 201	-
-	-	702 793 201	-
-	-	55 822	-
500	1 593 221	591 600	-
500	1 593 221	647 422	-
-	-	12 491 305	-
-	-	10 810 965	-
-	-	18 161 252	-
-	-	41 463 522	-
15 662 772	469 777	10 491 341	-
-	-	-	-
-	-	-	-
15 662 772	469 777	10 491 341	-
126 100 000	17 000 000	6 500 000	-
-	-	255 000 000	-
-	-	16 940 000	-
126 100 000	17 000 000	278 440 000	-
-	-	-	57 139 353
-	-	48 650 000	-
141 763 272	19 062 998	1 082 485 486	57 139 353

	Fiscal budget ex the National Insurance Scheme	National Insurance Scheme	Fiscal budget incl the National Insurance Scheme
	127 276 694	-	127 276 694
	56 194 084	-	56 194 084
	44 951 000	-	44 951 000
	26 131 610	-	26 131 610
	57 139 353	-	57 139 353
	70 137 341	-	70 137 341
	10 349 263	59 788 078	70 137 341

Macroeconomic developments. Percentage change from previous year^{1) 2)}

NOK billion²⁾

	2007	2007	2008	2009
Private consumption	941,6	6,0	2,3	2,5
Public consumption	447,1	3,4	3,8	3,4
Gross fixed capital formation	484,6	8,4	4,6	-0,3
Of which:				
Oil activities ³⁾	107,9	5,5	11,0	5,0
Mainland business sector	181,5	12,2	7,9	-2,4
Residential construction	102,5	5,3	-8,5	-2,0
Public sector	70,3	7,9	6,2	2,7
Final demand from Mainland Norway	1 742,9	6,0	2,7	2,0
Exports	1 042,3	2,5	2,2	2,5
Of which:				
Crude oil and natural gas	479,9	-2,6	-1,5	2,6
Traditional goods	302,4	8,7	5,9	1,8
Imports	679,0	7,5	5,3	1,8
Of which:				
Traditional goods	450,7	6,7	5,5	1,9
Gross Domestic Product	2 277,1	3,1	2,0	2,3
- Of which: Mainland Norway	1 724,1	6,1	3,1	1,9
<i>Memo:</i>				
Employment, persons	..	4,1	2,8	0,4
Unemployment rate (LFS, per cent of labour force)	..	2,5	2½	2¾
Consumer price index	..	0,8	3¾	3
Consumer price index adjusted for tax changes and excluding energy products (CPI-ATE)	..	1,4	2½	2¾
Wage growth	..	5,4	6	5
Crude oil price (NOK per barrel)		423	585	500
Current account surplus (NOK billion and per cent of GDP) .	362,3	15,9	20,5	16,6
Gross National Income (NOK billion)	..	2 293,5	2 611,0	2 631,0

¹⁾ Percentage change for 2007 are calculated in fixed 2006-prices, for 2007 and 2008 i fixed 2005-prices.

²⁾ 2007 NOK

³⁾ Excl. services.

Sources: Statistic Norway and Ministry of Finance.

Direct taxes and thresholds 2009

	2008- rules	2009- rules	Change 2008–2009
Tax rate on ordinary income			
Individuals ¹	28.0 pct.	28.0 pct.	-
Businesses	28.0 pct.	28.0 pct.	-
Surtax			
<i>Bracket 1</i>			
Lower threshold	NOK 420 000	NOK 441 000	5 pct.
Rate ²	9.0 pct.	9.0 pct.	-
<i>Bracket 2</i>			
Lower threshold	NOK 682 500	NOK 716 600	5 pct.
Rate	12.0 pct.	12.0 pct.	-
Social security contribution			
Lower 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 within			
agriculture, forestry and fisheries	7.8 pct.	7.8 pct.	-
Other income from self-employment	11.0 pct.	11.0 pct.	-
Pension income etc	3.0 pct.	3.0 pct.	-
Employer's social security contribution			
Zone I	14.1 pct.	14.1 pct.	-
Zone Ia ³	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. employer's			
social security contribution	47.8 pct.	47.8 pct.	-
Wage income incl. employer's			
social security contribution	54.3 pct.	54.3 pct.	-
Pension income	43.0 pct.	43.0 pct.	-
Income from self-employment			
within agriculture, forestry and			
fisheries	47.8 pct.	47.8 pct.	-
Other income from			
self-employment	51.0 pct.	51.0 pct.	-
Dividends and distributions ⁴	48.2 pct.	48.2 pct.	-

¹ The tax rate for Northern Troms and Finnmark is 24.5 pct.

² The tax rate for Northern Troms and Finnmark is 7 pct. in bracket 1.

³ Zone Ia shall continue to pay employer's social security contributions at a rate of 10.6 pct. until the difference between what the firm actually pays and what the firm would have paid at a rate of 14.1 pct. equals the de minimis state aid threshold. The threshold for 2009 is NOK 530,000 per firm. For road haulage firms the threshold is NOK 265,000.

⁴ Included corporate income tax (28 pct.)

	2008- rules	2009- rules	Change 2008–2009
Personal allowance			
Class 1	NOK 38 850	NOK 40 800	5 pct.
Class 2 ⁵	NOK 77 700	NOK 81 600	5 pct.
Basic allowance in wage income			
Rate	36.0 pct.	36.0 pct.	-
Lower threshold	NOK 4 000	NOK 4 000	-
Upper threshold ⁶	NOK 67 000	NOK 70 350	5 pct.
Basic allowance in pension income			
Rate	26.0 pct.	26.0 pct.	-
Lower threshold	NOK 4 000	NOK 4 000	-
Upper threshold	NOK 56 100	NOK 58 900	5 pct.
Special wage income allowance⁷			
	NOK 31 800	NOK 31 800	-
Special allowance relating to old age and disability, etc			
	NOK 19 368	NOK 19 368	-
The tax limitation rule for retired persons, etc⁸			
Levelling rate	55.0 pct.	55.0 pct.	-
Tax-free net income			
Single	NOK 104 600	NOK 109 850	5 pct.
Married couple	NOK 181 800 ⁹	NOK 198 150	9 pct.
<i>Net wealth surcharge</i>			
Rate	1.5 pct.	1.5 pct.	-
Limit	NOK 200 000	NOK 200 000	-
Special allowance for tax payers in Finnmark and Northern 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 threshold	NOK 80 000	NOK 80 000	-
Fishermen's allowance			
Rate	30.0 pct.	30.0 pct.	-
Upper threshold	NOK 115 000	NOK 150 000	30.4 pct.
Special allowance for self-employed within agriculture etc			
Income-independent allowance	NOK 54 200	NOK 54 200	-
Allowance rate above income-independent allowance			
	32.0 pct.	32.0 pct.	-
Maximum overall allowance	NOK 142 000	NOK 142 000	-

⁵ Class 2 is applicable to single parents and taxpayers who provide for their spouse.

⁶ Maximum basic allowance for the sum of wage and pension income is limited upwards to the maximum basic allowance in wage income, i.e. NOK 70,350 in 2009.

⁷ Taxpayers will benefit from the largest of the basic allowance in wage income and the special wage income allowance.

⁸ The tax limitation rule also applies to single parents who receive transitional benefit.

⁹ Threshold for 2008 increased from NOK 171,500 to NOK 181,800 in this budget.

	2008- rules	2009- rules	Change 2008–2009
Special allowance for high expenses related to sickness			
Lower threshold	NOK 9 180	NOK 9 180	-
Maximum allowance for premium paid to individual pension schemes			
	NOK 15 000	NOK 15 000	-
Allowance for travel between home and workplace			
Rate per kilometre	NOK 1.40	NOK 1.50	7.1 pct.
Lower threshold	NOK 12 800	NOK 13 700	7.0 pct.
Maximum allowance for gifts to voluntary organisations, etc			
	NOK 12 000	NOK 12 000	-
Maximum allowance for labour union fees etc			
	NOK 3 150	NOK 3 600	14.3 pct.
Tax credits for home savings for people under the age of 34 (BSU)			
Rate of tax credit	20.0 pct.	20.0 pct.	-
Maximum annual savings	NOK 15 000	NOK 20 000	33.3 pct.
Maximum savings under the scheme	NOK 100 000	NOK 150 000	50.0 pct.
Parent allowance for documented costs associated with childcare			
<i>Upper threshold</i>			
One child	NOK 25 000	NOK 25 000	-
Additional amount for each subsequent child	NOK 15 000	NOK 15 000	-
Wealth tax¹⁰			
<i>Local government</i>			
Lower threshold	NOK 350 000	NOK 470 000	34.3 pct.
Rate	0.7 pct.	0.7 pct.	-
<i>Central government</i>			
<i>Bracket 1</i>			
Lower threshold	NOK 350 000	NOK 470 000	34.3 pct.
Rate	0.2 pct.	0.4 pct.	0.2 pct. points
<i>Bracket 2</i>			
Lower threshold	NOK 540 000	Abolished	Abolished
Rate	0.4 pct.	Abolished	Abolished
Inheritance and gift tax			
Bracket 1			
<i>Lower threshold</i>	NOK 250 000	NOK 470 000	88 pct.
Tax rate for children, incl. foster and stepchildren, and parents	8 pct.	6 pct.	-2 pct. points
Tax rate for other inheritors or gift receivers	10 pct.	8 pct.	-2 pct. points

¹⁰ The thresholds are valid for single tax payers. The thresholds for married spouses, who are jointly taxed for common wealth, are doubled compared to amounts given in the table.

	2008- rules	2009- rules	Change 2008-2009
Bracket 2			
<i>Lower threshold</i>	NOK 550 000	NOK 800 000	45.5 pct.
Tax rate for children, incl. foster and stepchildren, and parents	20 pct.	10 pct.	-10 pct. points
Tax rate for other inheritors or gift receivers	30 pct.	15 pct.	-15 pct. points
Discount applicable to equities etc. ¹¹	70 pct.	40 pct.	-30 pct. points
Wage allowance under the rate of return allowance method for sole proprietorships			
	15.0 pct.	15.0 pct.	-
Depreciation rates			
Group a (office equipment etc.)	30 pct.	30 pct.	
Group b (acquired goodwill)	20 pct.	20 pct.	
Group c (lorries, trucks, buses, vans etc.)	20 pct.	20 pct.	
Group d (passenger cars, machinery, furniture and fixtures etc.)	20 pct.	20 pct.	
Group e (ships, vessels, rigs etc.)	14 pct.	14 pct.	
Group f (aircrafts)	12 pct.	12 pct.	
Group g (structures for transmission and distribution of electric power and electro-technical equipment in hydroelectric power plants)	5 pct.	5 pct.	
Group h (constructions and buildings, hotels etc.) ¹²	4 (8) pct.	4 (8) pct.	
Group i (commercial buildings)	2 pct.	2 pct.	
Group j (technical installations in buildings)	New	10 pct.	New

¹¹ The discount applies to unlisted equities and ownership interests in general partnerships ("ansvarlige selskap") and limited partnerships ("komandittselskap"). The discount applied will from 2009 be limited to an inheritance tax base in respect of such equities and ownership interests of NOK 10 million for each beneficiary.

¹² Buildings of simple construction that are assumed to have a commercial service life of less than 20 years may be depreciated at a rate of 8 pct.

Source: Ministry of Finance.

Child benefit and cash benefit for 2008 and 2009

	2008-rules	2009-rules	Change 2008-2009
Annual child benefit rate	NOK 11 640	NOK 11 640	-
Lone Parent Rate (children 0-3 years old) ¹	NOK 7 920	NOK 7 920	-
Extra child benefit allowance in Finnmark and North Troms	NOK 3 840	NOK 3 840	-
Annual cash benefit - full rate	NOK 39 636	NOK 39 636	-

¹ Applicable only to lone parents receiving transitional benefit

Source: Ministry of Finance.

Indirect tax rates for 2008 and proposed rates for 2009

Category of indirect tax	Rate in 2008	Rate in 2009	Change in pct.
<i>Value added tax, per cent of sales value¹</i>			
Ordinary rate	25	25	-
Reduced rate	14	14	-
Low rate	8	8	-
<i>Tax on alcoholic beverages</i>			
Spirit-based beverages in excess of 0.7 pct. alcohol by volume, NOK/pct. alcohol and litre			
	5.89	6.07	3.1
Other alcoholic beverages from 4.7 to 22 pct. alcohol by volume, NOK/pct. alcohol and litre			
	3.84	3.96	3.1
Other alcoholic beverages up to 4.7 pct. alcohol by volume, NOK/litre			
0.0-0.7 pct. alcohol by volume	1.68	2.71	61.3
0.7-2.7 pct. alcohol by volume	2.63	2.71	3.0
2.7-3.7 pct. alcohol by volume	9.93	10.23	3.0
3.7-4.7 pct. alcohol by volume	17.20	17.72	3.0
<i>Tax on tobacco goods</i>			
Cigars, NOK/100 grams	192	198	3.1
Cigarettes, NOK/100 units	192	198	3.1
Smoking tobacco, NOK/100 grams	192	198	3.1
Snuff, NOK/100 grams	68	77	13.2
Chewing tobacco, NOK/100 grams	68	77	13.2
Cigarette paper, NOK/100 units	2.93	3.02	3.1
<i>Motor vehicle registration tax</i>			
Passenger cars, etc. Tax category a ²			
Weight tax, NOK/kg			
Initial 1 150 kg	34.02	35.04	3.0
Next 250 kg	74.15	76.37	3.0
Next 100 kg	148.31	152.76	3.0
Remainder	172.48	177.65	3.0
Motor effect tax, NOK/kW			
Initial 65 kW	123.73	127.44	3.0
Next 25 kW	515.53	531.00	3.0
Next 40 kW	1 237.27	1 274.39	3.0
Remainder	2 577.65	2 654.98	3.0
CO ₂ -emissions, grams/km			
Initial 120 grams	41.25	0	-100.0
Next 20 grams	195.90	526.00	168.5
Next 40 grams	515.53	531.00	3.0
Next 70 grams	1 443.48	1 486.78	3.0
Remainder	1 443.48	2 500.00	73.2
Deduction per grams emission below 120 grams/km. Only for vehicles with emissions below 120 g/km			
	-	-500	-
Delivery vans class 2. Tax category b, ³ pct. of passenger car tax			
	22	22	-

¹ Change in Value Added Tax is stated in percentage points.

² Group a: Passenger cars, delivery vans class 1 and buses less than 6 meters in length, with up to 17 seats. For vehicles with no specification as to CO₂ emissions, piston displacement will be retained as a factor in determining the amount of tax.

³ Group b: Delivery vans class 2. Change stated in percentage points.

Category of indirect tax	Rate in 2008	Rate in 2009	Change in pct.
Camper vans. Tax category c, ⁴			
pct. of passenger car tax	22	22	-
Weasels. Tax category e, pct. of value	36	36	-
Motor cycles. Tax category f, unit tax	9 807	10 101	3.0
Piston displacement tax, NOK/cm ³			
Initial 125 cm ³	0	0	-
Next 775 cm ³	33.68	34.69	3.0
Remainder	73.86	76.08	3.0
Motor effect tax, NOK/kW			
Initial 11 kW	0	0	-
Remainder	436.42	449.51	3.0
Snow scooters. Tax category g			
Weight tax, NOK/kg			
Initial 100 kg	13.82	14.23	3.0
Next 100 kg	27.65	28.48	3.0
Remainder	55.27	56.93	3.0
Piston displacement tax, NOK/cm ³			
Initial 200 cm ³	2.89	2.98	3.1
Next 200 cm ³	5.76	5.93	3.0
Remainder	11.51	11.86	3.0
Motor effect tax, NOK/kW			
Initial 20 kW	36.86	37.97	3.0
Next 20 kW	73.69	75.90	3.0
Remainder	147.38	151.80	3.0
Taxis. Tax category h, ⁵ pct. of passenger car tax	40	40	-
Vintage cars. Tax category i, NOK	3 229	3 326	3.0
Mini buses, Tax category j, ⁶ pct. of passenger car tax	40	40	-
<i>Annual tax on motor vehicles, NOK/year</i>			
<i>Ordinary rate</i>			
Diesel vehicles without factory installed particle filter	3 090	3 185	3.1
Petrol vehicles and diesel vehicles with factory installed particle filter	2 660	2 740	3.0
Motor cycles	1 690	1 675	-0.9
Caravans	995	1 025	3.0
Tractors, mopeds, etc.	380	390	2.6
<i>Annual weight-based tax, NOK/year</i>	varies	varies	3.0
<i>Re-registration tax</i>	varies	varies	3.0
<i>Petrol tax, NOK/litre</i>			
Sulphur-free ⁷	4.33	4.46	3.0
Low-sulphur ⁸	4.37	4.50	3.0
<i>Auto diesel tax, NOK/litre</i>			
Sulphur-free ⁹	3.40	3.50	2.9
Low-sulphur ¹⁰	3.45	3.55	2.9
<i>Marine engine tax, NOK/HP</i>	143.50	147.81	3.0

⁴ Group c: Campervans. Change stated in percentage points.

⁵ Group h: Taxi and transportation of disabled people. Change stated in percentage points.

⁶ Group j: Buses less than 6 meters in length, with up to 17 seats, of which at least 10 are forward-facing. Change stated in percentage points.

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

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

⁹ Auto diesel with a sulphur content of 10 ppm or less.

¹⁰ Auto diesel with a sulphur content between 10 ppm and 50 ppm.

Category of indirect tax	Rate in 2008	Rate in 2009	Change in pct.
<i>Electricity consumption tax, NOK/kWh</i>			
General rate	0.1050	0.1082	3.0
Reduced rate	0.0045	0.0045	-
<i>Lubricating oil tax, NOK/litre</i>			
	1.72	1.77	2.9
<i>Tax on mineral products</i>			
Base-tax on heating oil			
Mineral oil, NOK/litre	0.845	0.870	3.0
Mineral oil used in wood-processing industry, NOK/litre	0.120	0.124	3.3
Mineral oil used in production of dyes and pigments, NOK/litre	0.845	0.124	-85.3
<i>CO₂ tax</i>			
Petroleum activities, NOK/litre or Sm ³	0.45	0.46	2.2
Mineral oil, NOK/litre	0.55	0.57	3.6
Mineral oil in domestic aviation, NOK/litre	0.65	0.67	3.1
Mineral oil in the wood-processing, herring meal and fish meal industries, NOK/litre	0.28	0.29	3.6
Petrol, NOK/litre	0.82	0.84	2.4
Natural gas, NOK/Sm ³	0.48	0.49	2.1
LPG, NOK/kg	0.62	0.64	3.2
Sulphur tax, NOK/litre per started			
0,25 per cent weight share sulphur	0.072	0.074	2.8
<i>Tax on the final treatment of waste</i>			
Landfills for waste disposal, NOK/tonne			
Landfills – high environmental standard	434	447	3.0
Landfills – low environmental standard	566	583	3.0
Incineration plants, NOK/emission unit	varies	varies	3.0
CO ₂ tax on waste to be incinerated, NOK/tonne	60.53	62.35	3.0
<i>Tax on health- and environmentally damaging chemicals</i>			
Trichloreten, NOK/kg	59.19	60.96	3.0
Tetrachloreten, NOK/kg	59.19	60.96	3.0
<i>Tax on greenhouse gases HFC and PFC</i>			
NOK/tonne CO ₂ -equivalents	199.02	204.99	3.0
<i>Tax on emissions of NO_x, NOK/kg</i>			
	15.39	15.85	3.0
<i>Tax on chocolate, etc., NOK/kg</i>			
	16.79	17.29	3.0
<i>Tax on non-alcoholic beverages</i>			
Finished product, NOK/litre	1.68	2.71	61.3
Concentrate (syrup), NOK/litre	10.25	16.53	61.3
<i>Tax on beverage packaging, NOK/unit</i>			
Environmental tax			
a) Glass and metals	4.74	4.88	3.0
b) Plastics	2.86	2.95	3.1
c) Carton and cardboard	1.18	1.22	3.4
Base-tax on disposable packaging	0.97	1.00	3.1
<i>Sugar tax, NOK/kg</i>			
	6.50	6.70	3.1
<i>Stamp duty, per cent of sales value</i>			
	2.5	2.5	-

Source: Ministry of Finance.

Budget 2009

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Key web sites:

Fiscal Budget: <http://www.statsbudsjettet.no/english>

The Tax Administration: <http://www.skatteetaten.no>

The Customs and Excise Authorities: <http://www.toll.no>

Ministry of Finance: <http://www.regjeringen.no/fin>

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