



NORWEGIAN MINISTRY
OF TRADE AND INDUSTRY

Action Plan

Creating time for innovation and production

An Action Plan to reduce the administrative
costs for businesses





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Preface

We often hear that time is money! However, the creation of value is what we live off. This requires resources. One resource that is scarce is time! In the Soria Moria Declaration the Government committed itself to a business policy that promotes innovation. A business policy is not a single policy, it is the sum of many policies. Doing what we can to free up time in our enterprises is a very important element in this Government's policy to make Norwegian business and industry as competitive as possible. Time shall be used for innovation, production and value creation.

In Norway 95 per cent of all enterprises have fewer than ten employees. Administrative requirements imposed by the government cost just as much in terms of time and money for a small enterprise as they do for a large business. For small and medium-sized enterprises it is therefore extra important that we never rest in our efforts to make compliance with government regulations as easy as possible and make the number of requirements as few as possible.

We need rules. Rules are the building stones in a well-functioning society, and in a well-functioning domestic and international market. Devoting time to reporting and documentation requirements in government regulations is part of daily life for Norwegian enterprises. Most of the requirements are necessary. Some of them, however, may be unnecessary or they can be carried out in a manner that is less cost-intensive than at present. The government wants to eliminate anything that is cumbersome and redundant.

I am not the first Minister of Trade and Industry to work on making daily life simpler for Norwegian enterprises, but I am the first Minister of Trade and Industry who knows what the administrative requirements in the regulations actually cost the business environment. I know that this is expensive. Too expensive! The Government has therefore decided that these costs must be *reduced substantially*. Almost all the ministers are responsible for regulations that are aimed at business and industry. This work stretches, therefore, far beyond the Ministry of Trade and Industry. Freeing up time and resources in Norwegian enterprises for production and innovation has, therefore, been and continues to be a major communal effort for the public administration.

Oslo, August 2008

Sylvia Brustad
Minister of Trade and Industry

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1. Introduction

1.1 Good regulations are good business policy

Soria Moria Declaration:

Our goal is to ensure that Norway will become one of the leading, innovative, dynamic and knowledge-based economies in the world within the areas where we have advantages. Norway shall be a good country to do business in.

The goal of the Government's business policy is to ensure that we have the greatest possible overall creation of value in the Norwegian economy to secure social welfare in Norway. We must have a competitive framework to achieve this goal. This includes access to qualified manpower, a well-functioning capital market, an efficient public sector and business regulations that promote economic growth and development of jobs in Norway.

1.2 Simplification frees up time for innovation and production

Good, simple regulations free up time for the creation of value and innovation in enterprises. The Government is making an effort to ensure that regulations do not impose unnecessary costs on business and industry in the form of time and money. Enterprises shall use as much of their time as possible on production and innovation, and not on paperwork. The public sector shall not be a hindrance for business and industry, but be a supporter that gives Norwegian enterprises a competitive advantage in an ever more international business community.

A well functioning regulatory framework requires good electronic solutions in the public sector. Large public procurements of advanced solutions to provide improved



and simplified services place new demands on the suppliers of goods and services, thus forcing them to rethink how they can fill the orders. The fact that the government acts as a demanding customer has an innovation-promoting effect on Norwegian business and industry. The development of public services can therefore have a dual effect; it simplifies the daily life of businesses and may at the same time promote innovation.

New electronic solutions for the public sector may make it easier for business and industry to adopt innovative electronic solutions. This applies in particular to industry-oriented new systems for electronic communication between the authorities and business and industry that are customised to increase the efficiency of special sectors. Such extensive electronic reorganisations may lead to substantial resource savings that will have an impact on value creation in business and industry.

1.3 Most enterprises are small

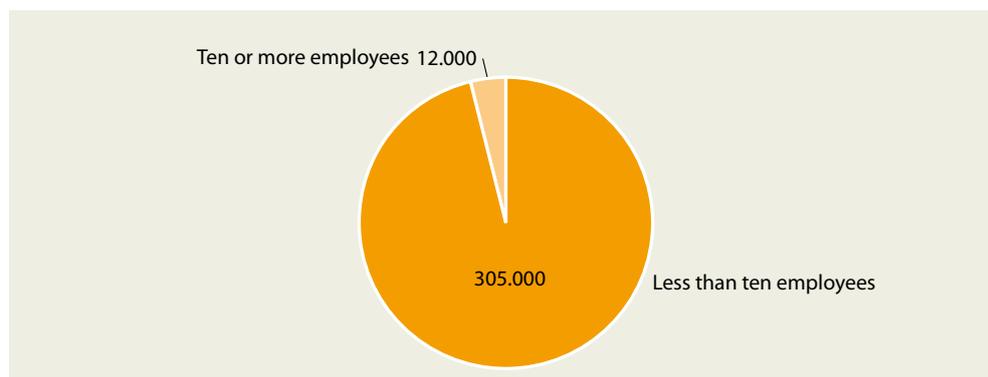
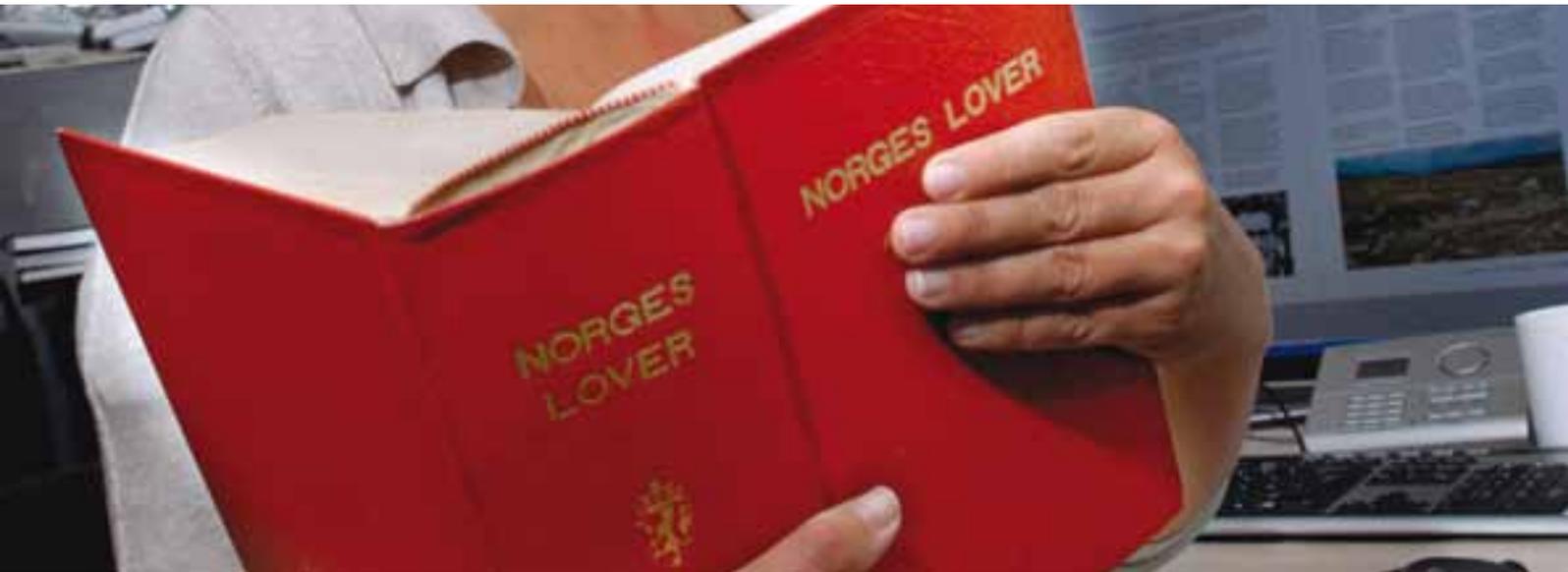


Figure 1: Number of enterprises measured by the number of employees.

Small enterprises represent the bulk of Norwegian enterprises according to the number of employees. Simpler regulations and less administrative burdens will first and foremost benefit the smallest companies, since the share of administrative costs as a proportion of total costs are relatively seen higher for this group.



The number of forms to be completed is often the same for small enterprises as for large enterprises. This means that the administrative costs are, relatively speaking, far greater for small enterprises. The OECD found in a study that small enterprises¹ (1-19 employees) have administrative costs that are five times higher per employee than large enterprises (50-499 employees). The small enterprises often have few resources to perform the administrative tasks. Therefore, the government is assigning priority to reduce administrative burdens through simpler regulations for business and industry and improved communication between business and industry and the public sector. Creating a good regulatory framework for small and medium-sized enterprises by simplifying the regulations is regarded as important for the promotion of growth and value creation.

1.4 New knowledge on the daily life of businesses

The point of departure for this action plan is a survey of what it costs business and industry to comply with the regulatory requirements. The survey has given us new and systematic knowledge of the regulations and their costs, in addition to the enterprises' own suggested improvements. It has been an extensive effort and around 1000 enterprises were interviewed by consultants. The reports have been prepared for each ministerial area. The survey has also given us knowledge of:

- What regulations are aimed at the business environment
- How large the target group (population) is for the different regulations
- What it costs the business environment to comply with the information obligations spelled out in the regulations
- Which regulations are derived from international obligations and which regulations are of Norwegian origin
- What statutory routines the enterprises would nevertheless have performed to benefit their own operations
- The fact that it is not always the parts of the regulations that takes the most time to comply with that are experienced as the most burdensome
- The fact that the regulations and requirements that the enterprises do not understand the purpose of are often the ones that are perceived to be the most burdensome.

¹ OECD (2001), *Businesses' Views on Red Tape – Administrative and Regulatory Burdens on Small and Medium-Sized Enterprises*. Organisation for Economic Cooperation and Development.



2. Regulations – benefits and costs

2.1 Regulations are a prerequisite for a well-functioning society

Government regulations are necessary for a well-functioning society. Some of the regulations help facilitate economic activities. Examples of such regulations include regulations that ensure predictability and financial stability, which in turn contribute to securing a supply of capital and to facilitate a competitive business environment.

When new regulations are introduced it is assumed that their benefits are greater than their compliance costs². To achieve this it is important that the government regulations are efficient, and that the aim of the regulations is achieved in the least cost-intensive manner. This entails, among others, that unnecessary information is not requested, that information is only requested by one government office and that the best means of communication is used.

2.2 Cost of government regulations

Regulations entails both benefits and costs. The benefits depend on the extent to which the regulations reach their goals, such as consumer protection, environmental protection or ensuring that there is competition in the market.

The cost of complying with government regulations can be divided into two categories:

² Cf. government instructions for studies and reports (Instructions for Official Studies and Reports).

Financial costs are the result of a demand to transfer a certain sum of money to the government, in the form of taxes, charges, fees, or fines. Changes in this area are very visible, for example if a fee is reduced by 50 per cent.

Costs for compliance with regulations include:

- *Compliance costs*, which are the costs that the individual enterprise incur when complying with the purpose of the regulations, and
- *Administrative costs*, which are the costs an enterprise incurs when complying with the information requirements laid down in the same regulations.

Information obligation

A statutory or regulatory text that requires an enterprise to document, store, make available or report information to the government or a third party.

An example of the difference between compliance and administrative costs is as follows: If an enterprise is required to install a purification facility, the costs associated with the installation of such a facility are regarded as compliance costs. If there is also a requirement to report the annual emissions to the authorities and this is an information obligation, then this is regarded as administrative costs.

The consequences of regulations can be illustrated as follows:

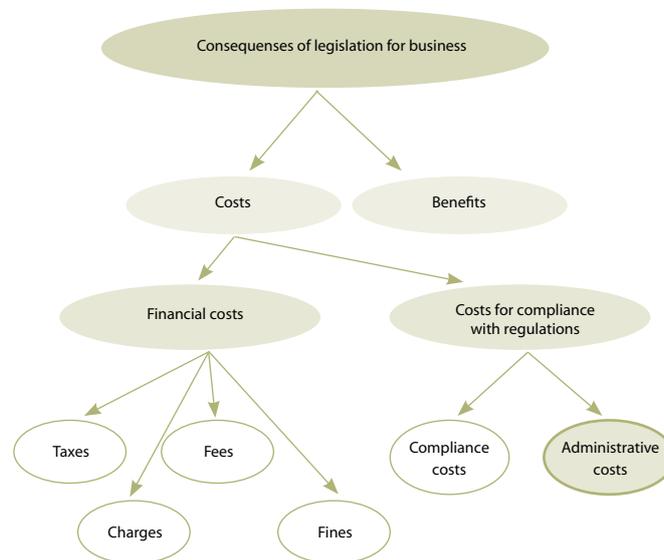


Figure 2: Consequences of regulations for business and industry

This action plan focuses primarily on the reduction of administrative costs. Sometimes, however, it is difficult to distinguish between administrative and compliance costs. We have chosen not to make any sharp distinctions in this context as long as the measures entail reduced costs for business and industry.



2.3 Why strengthen simplification efforts

A great deal of work has been undertaken in recent years to simplify and streamline important public administration areas and their associated regulations. Major reforms have been carried out, such as the establishment of a new Norwegian Labour and Welfare Organisation (NAV) and the reorganisation of the tax administration with the creation of regional tax offices.

Great progress has been made in facilitating the work processes associated with reporting obligations. This has been achieved through simpler reporting forms, reuse of information and transition to electronic solutions. The Central Coordinating Register for Legal Entities³ and the Register of Reporting Obligations of Enterprises⁴ has been established to contribute to the coordination and reuse of information received by the government. They also have a responsibility to commit resources to the simplification of reporting forms. Further, Altinn⁵ has given us an electronic reporting tool that simplifies the enterprises reporting to the government.

In accordance with international experience the Norwegian survey shows that administrative costs account for significant sums. Other European countries have conducted corresponding surveys and have set ambitious reduction goals. The Norwegian survey shows that the Norwegian costs are not relatively lower than the costs in countries it is natural for us to compare ourselves with. This indicates that Norway's potential for reductions should not be significantly lower than in these countries.

3 The Central Coordinating Register for Legal Entities was established in Brønnøysund in 1995 and coordinates information on business and industry and government agencies that exists in the various public registers. The register contains basic data. Instead of businesses sending the same information to different agencies, the information is sent once to the Central Coordinating Register for Legal Entities.

4 The Register of Reporting Obligations of Enterprises was established in 1997. The primary task of the register is to keep track of the reporting obligations of enterprises to the government and to find opportunities for coordination and simplification. The goal is to prevent any redundant collection and registration of information. The Act relating to the Register of Reporting Obligations of Enterprises imposes a coordination obligation on the agencies. If two or more agencies ask the same questions to the same type of businesses, then the agencies are obligated to coordinate and only ask once.

5 See more about Altinn under Section 3.3.

Forenklingssguiden

Paths to simpler regulations

There are several ways to achieve simpler regulations and reduce administrative costs for business and industry. We can increase the efficiency of the flow of information by reusing and coordinating data, using electronic services or amending the regulations. Amendments to the regulations can be simple, such as eliminating an information obligation that is not used, or they can be more extensive amending the content requirements in the regulations.

When formulating regulations it is useful to:

- Take a critical look at the need for the information – are there better ways of achieving the same purpose, for example economic measures?
- If it, after such an assessment, is concluded that the information obligation cannot be eliminated consideration should be given to whether the number of enterprises that are encompassed by the requirement can be limited based, for example, on the size of the enterprise or their sales volume?
- Evaluate whether the frequency can be reduced for example by reporting quarterly instead of monthly?

More information on the simplification work process can be found under the discussion of Orakel and the Simplification Guide on the Ministry of Trade and Industry's website.



3. Important areas of work

The Government's simplification work is based on a broad approach. The collection and use of knowledge about business and industry is a key basis for all the work that has been done.

In addition to the continuous simplification work that is carried out in the respective ministries, the Government pursues simplification in the following areas of work:

Priority areas	Realised through
Reduction of the enterprises' administrative costs	The survey and simplification project
Facilitate the enterprises' communication with the government	Altinn
Prevent new, unnecessary administrative burdens	Orakel
Involving the users in the simplification work	Minister of Trade and Industry's contact forum for simplification Reference groups for survey work Altinn's user council
International knowledge sharing	Participation in international fora and networks

3.1 Reduction of the enterprises' administrative costs – survey and simplification project

In the spring of 2006 the Government decided to initiate efforts to reduce the costs incurred by business and industry when complying with information requirements spelled out in regulations. The goal of the project is to provide business and industry with significant reliefs in their administrative costs.

Goal

Significant relief in the administrative costs related to compliance with government regulations for business and industry.

To establish a good foundation for the implementation of effective simplification measures, all the regulations aimed at business and industry were surveyed as of 1 September 2006 ("baseline"). The regulations have been reviewed to acquire knowledge of the work processes and costs that the information obligations in the regulations impose on the businesses. An interministerial group was appointed to follow this work.

Baseline

The survey of the enterprises' administrative costs was conducted for all regulations aimed at business and industry in effect as of 1 September 2006. This is called the survey's baseline. When we conduct new surveys of the costs to monitor the development, the baseline will be the basis for comparison.

The so-called standard cost method (SCM) is used to give the Government a better basis for evaluating the costs imposed on business and industry by the regulations and the effects of simplification measures. This method is discussed in greater detail in Appendix 1. It will be possible to control the effects of the Government's work on the regulations, measured in relation to the baseline, through regular surveys of the development of costs associated with regulations aimed at business and industry.

Survey

A total of around 500 laws and regulations were surveyed, over 1600 information obligations were measured and almost 1000 interviews were conducted with different enterprises.

3.2 Results from the survey

The results of the survey so far show that the enterprises' administrative costs related to compliance with information requirements in government regulations were around NOK 57 billion as of 1st September 2006. This corresponds to over 2.6 per cent of the Gross Domestic Product (GDP). Corresponding surveys have been carried out in several other countries. For comparison, the administrative costs constituted 3.6 per cent of GDP in the Netherlands, 2.2 per cent in Denmark and 2.8 per cent in Austria when they started up their projects to reduce the administrative burdens of business and industry.

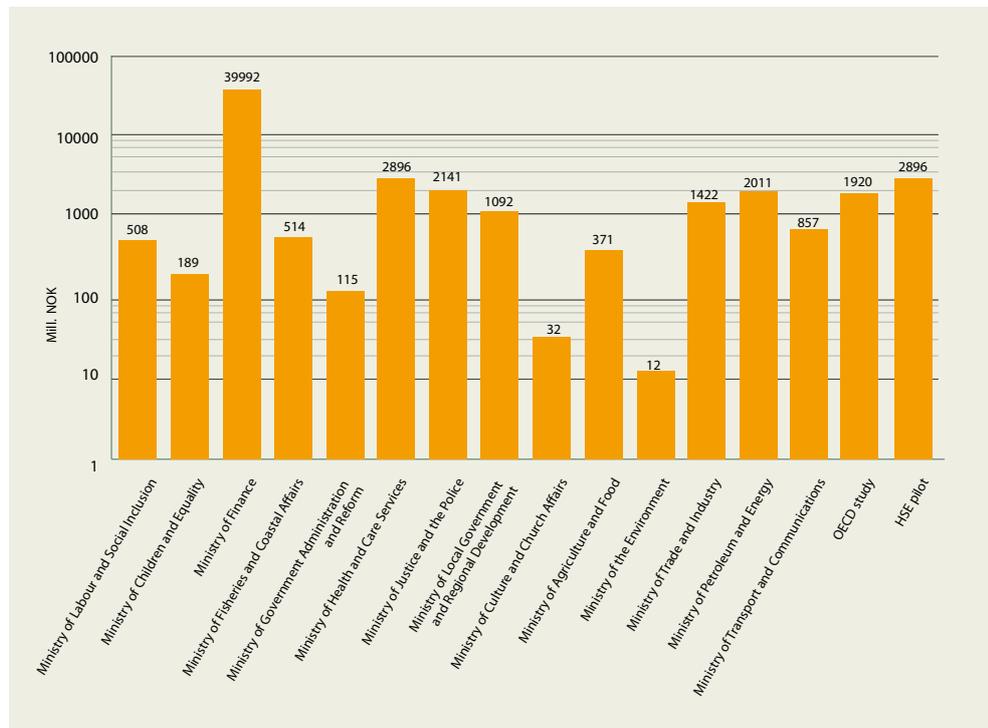


Figure 3: Administrative costs by ministry

Figure 3 illustrates the administrative costs by ministry.⁶ The figure shows that the greatest administrative costs estimated in the survey are related to the Ministry of Finance's regulation areas. The Ministry of Finance's estimated costs account for 70 per cent of the total costs in the survey. The costs related to bookkeeping, annual accounts and auditing represent around NOK 33.5 billion of these costs.

⁶ The figure has a logarithmic scale so that one can illustrate the Ministry of the Environment's costs of NOK 12 million and the Ministry of Finance's costs of NOK 39 billion in the same figure.



Clarification of the data

Three pilot projects were carried out prior to the start of the major survey. The pilots undertaken were for VAT, excise duties and the HSE area. We have included the excise duty and VAT pilots in the total number for the Ministry of Finance's regulation area. The pilots use the same survey methods as was used in the most recent survey, but certain changes were made as a result of the experience gained. In addition the OECD conducted a survey in 2006 of the costs related to hiring a person and keeping a lorry on the road for one year. Because the pilots and OECD survey were not conducted according to the exact same method, and the time of the measurement was different from the other surveys, these will be updated so that all the regulation areas will be measured by the same method at the same point in time. We have, however, chosen to include the results of the pilots and the OECD study, so that the total costs related to compliance with the information obligations laid down in government regulations is not underestimated.

If we exclude the Ministry of Finance, then the regulations under the Ministry of Health and Care Services, Ministry of Justice and the Police and the Ministry of Petroleum and Energy are the most cost-intensive regulations aimed at business and industry.

The pilot that was carried out for the HSE area includes, among others, regulations under the Ministry of the Environment and the Ministry of Labour and Social Inclusion. This explains why the Ministry of Environment's costs are so low in the most recent survey.

3.2.1 International obligation or national origin?

From a regulation simplification perspective, it is of great importance whether the information obligations originate from national or international legislation. The survey has, therefore, classified regulations by their origin. The various types are referred to as A, B, and C regulations.

- A: Information obligations that are fully derived from EU rules or other international obligations.
- B: Information obligations that are derived from EU rules or other international obligations, but where it is not explicitly given how the information obligation is to be met.
- C: Information obligation that are derived solely from national laws and regulations.

Such classification shows what information obligations are exclusively a consequence of Norwegian policies (C regulations), which can therefore be amended without having to enter into agreements with other EEA countries or international partners. It does not follow from this that there is no potential for simplification of A and B regulations. We determine to a great extent the formulation of B regulations, and thus there might be opportunities for modifications that can impact the administrative costs. There might also be possibilities to construct more efficiently some of the administrative processes related to compliance with A regulations by taking in use electronic reporting and improved coordination with other regulations.

Table 1: Total administrative costs broken down into A, B, and C regulations⁷

Ministry	Administrative costs (NOK million)	ABC regulations %		
		A	B	C
Ministry of Labour and Social Inclusion	508	0%	0%	100%
Ministry of Children and Equality	189	51%	2%	47%
Ministry of Finance	39,009	15%	0%	85%
Ministry of Fisheries and Coastal Affairs	514	0%	9%	91%
Ministry of Government Administration and Reform	115	0.028%	19%	81%
Ministry of Health and Care Services	2,889	1%	0%	99%
Ministry of Justice and the Police	2,140	11%	4%	86%
Ministry of Local Government and Regional Development	1,093	1%	0%	99%
Ministry of Culture and Church Affairs	31	0%	14%	86%
Ministry of Agriculture and Food	371	36%	1%	63%
Ministry of the Environment	12	11%	36%	53%
Ministry of Trade and Industry	1,422	37%	0%	63%
Ministry of Petroleum and Energy	2,012	0%	77%	23%
The Ministry of Transport and Communications	697	32%	52%	16%
	51,001 ⁶	14%	4%	82%

Table 1 illustrates that 82 per cent of the regulations that have been surveyed are national regulations. Only 18 per cent are derived from international regulations. There are, however, great variations between the ministries. As can be seen from the table, 85 per cent of the costs associated with regulations under the Ministry of Finance are

⁷ The administrative costs presented in this table are lower than those that are presented elsewhere in this report, because the pilot projects, including the OECD study, are excluded from this table. Therefore the Ministry of Finance's costs are also lower, because the two pilots for VAT and excise duties are otherwise included. The reason for this is the fact that the costs in the pilot studies were not broken down into A, B or C categories.

related to national legislations. For the Ministry of Transport and Communications, 84 per cent of the administrative costs are related to information obligations that originate from international regulations (A and B regulations), while the corresponding number for the Ministry of Children and Equality is 53 per cent.

Cross-border public procurement

The European Commission desires to make it easier for enterprises, especially small and medium-sized enterprises (SME), to submit tenders for government contracts in the EU. The Commission is co-financing the pilot project PEPPOL (Pan European Public Procurement On-Line), which is being carried out in eight European countries. Norway is participating in the EU Competitiveness and Innovation framework program (CIP), and it has been assigned the task to lead the project. The participating countries will link together their existing national electronic systems for public procurement. Lower administration and transaction costs are a goal for the project. The project started up in 2008 and will last for three years.

3.2.2 Total administrative costs broken down by the size of the enterprise

In the survey the costs have been broken down into micro-enterprises (defined as enterprises with four or fewer employees) and macro-enterprises. The survey shows that almost 40 per cent of the administrative costs are generated in the micro-enterprises. Table 2 below illustrates this.

Table 2: Total administrative costs broken down by the size of the enterprise⁸

Size of the enterprise	Administrative costs NOK million	Share of total costs
Micro (0 to 4 employees)	19,314	38%
Macro (5 or more employees)	31,687	62%
Total	51,001	100%

Think small first!

Small and medium-sized enterprises feel, relatively speaking, the administrative burdens more than the large enterprises. It should, therefore, always be considered whether the regulations can be differentiated between small and medium-sized enterprises (SME) and large enterprises by introducing threshold values, for example. We find an example of a threshold value in the Competition Act. A threshold value was introduced earlier for the reporting of acquisitions involving an enterprise with a low sales volume. The same applies to the merger of two small enterprises. The threshold value will be raised further. The reason for this is the fact that acquisitions/mergers of small enterprises have little impact on competition, and the cost of the reporting requirement is not reasonably proportionate to the benefits.

⁸ Excluding the pilots of the OECD study.



Foto: Landbruks- og matdepartementet



3.2.3 Internal use of the information

The interviewed enterprises were asked to what extent the information they were required to provide was used in their daily operations to a little, moderate or great extent. The survey shows that around NOK 33,000 million or almost 60 per cent of the costs are related to information obligations where the information is used internally to a *great extent*.

Accounting and bookkeeping represent almost 60 per cent of the total administrative costs and are the most cost-intensive of the regulations surveyed. As is illustrated in the table below, as much as 84 per cent of the regulation area's costs related to obtaining information are used internally to a great extent.

Table 3: Total administrative costs broken down by the degree of internal use of the information for the accounting and bookkeeping regulation area

Degree of internal use	% of total costs
Little internal use	12.5
Moderate internal use	3.9
Great internal use	83.6
Total	100.0

There may be reason to believe that the costs associated with obtaining information that is also, to a great extent, used by the enterprises in their own operations will not be eliminated if it was no longer a governmental requirement. A great degree of internal use of the information does not necessarily mean that the enterprises would have used exactly the same information, presented in the same manner and collected just as frequently, if they were not required to do so.

If it is assumed that the actual administrative burdens are related to information obligations where the information is used internally to a little or moderate extent, then these burdens only represent 1.08 per cent of the GDP. As mentioned, there is no reason to believe that all the information that is used to a great extent internally would have been collected in the same way if it was not a statutory requirement. The actual administrative burden is assumed therefore to be somewhere between 1.08 per cent and 2.6 per cent of the GDP.



3.2.4 Costs under the Ministry of Finance

As mentioned, the survey shows that the administrative costs related to the Ministry of Finance's regulations totalled NOK 39,992 million or around 70 per cent of the total administrative costs. The breakdown of the costs are as follows:

Table 4: Ministry of Finance's total administrative costs broken down by regulation areas

Regulation area	Administrative costs (NOK million)	Administrative costs (percentage)
Accounting and bookkeeping	33,521.3	83.8%
Direct and indirect taxes	5,202.5	13.0%
Financial market and statistics	1,268.4	3.2%
Total for Ministry of Finance	39,992.2	100.0%

As is illustrated in Table 4, accounting and bookkeeping is clearly the most cost-intensive regulation area under the Ministry of Finance. The administrative costs related to direct taxes are also relatively great. In this context it must be taken into consideration that these regulations have been formulated to contribute to efficient collection of government revenue – a purpose with indisputable benefits to society. This is nevertheless not a sufficient reason for why we can and should not consider simplification and streamlining these regulations as well.

The accounting and bookkeeping regulations encompasses all of the costs of the enterprises to comply with the regulations for bookkeeping, annual accounts, annual reports and auditing. In the method that we have used in the survey, we have chosen to define all of these as administrative costs, in the same manner as in other countries that have conducted corresponding surveys. In this area it would be particularly difficult in practice to distinguish between compliance costs and administrative costs (cf. section 2.2).

In a modern economy like Norway, with extensive interaction between business and industry players, uniform bookkeeping and accounting requirements for enterprises must be regarded as a basic function that enables business and industry to function

well. Bookkeeping is a key support function for both the enterprises own management control of the operations and for reporting to the tax authorities and other government authorities. The bookkeeping rules shall contribute, for example, to efficient tax control, which is essential for confidence in the tax system. It shall also make it more difficult to carry out and easier to uncover financial crimes.

Annual reports and accounts provide standardised and publicly available information on financial and other important matters, and they are of key importance as a basis for decisions in several user groups and business and industry in particular. Auditing helps ensure confidence that the accounting information is accurate. This is rational because each individual user of the accounts is not required to use resources to make certain of this. It is a clear goal that the aforementioned considerations shall be taken into account without imposing unnecessary administrative burdens on the enterprises.

Accounting is an important information and management tool for both large and small enterprises. It became evident in the interviews conducted that the small enterprises also considered accounting information to be a useful tool for the measurement of the efficiency and costs of their activities and projects.

This does not represent grounds for why nothing could be gained from simplification of the bookkeeping regulations, but it indicates that the irritation burden in this area is perhaps not so great, and that there is a great understanding for the statutory requirements by many of the enterprises.

The new Bookkeeping Act entered into force on 1 January 2006. In formulating the regulations, emphasis was placed on striking a balance between giving external groups information and preventing financial crime and the obligations imposed on those who are obligated to keep books and the cost that the bookkeeping requirements impose on business and industry. The new bookkeeping regulations resulted in both new obligations and simplifications for those who are obligated to keep books. A further discussion of this can be found in Appendix II.

Accounting as an important management tool

During the interviews concerning requirements for time recording and project accounting for the building and construction industry, it became evident that these special requirements were regarded as a particularly useful management and pricing tool by the small enterprises. It became a tool for keeping track of the project economics, and thus it gave them an opportunity to evaluate what projects they should continue with and what price they must request in order for the project to be profitable. The feedback indicated that they would not necessarily have acquired this tool if it had not been required by law, but that they would not stop using it if the requirement was ever eliminated, now that they have seen the benefit of it.

3.3 Facilitate the enterprises' communication with the government – Altinn

One of the most important contributions that can be made in connection with simplification work is the conversion to electronic reporting and the development of good

electronic services for business and industry. Electronic services make communication between enterprises and the government easier and less resource demanding for both parties. In the Government's strategy for renewal of the public sector, it is stated that electronic communication shall be the primary channel for the dialogue of both enterprises and citizens with public services. In the Action Plan for electronic services for business and industry (2007), the principles and ambitions are defined for 24/7 public administration with electronic self-service solutions.

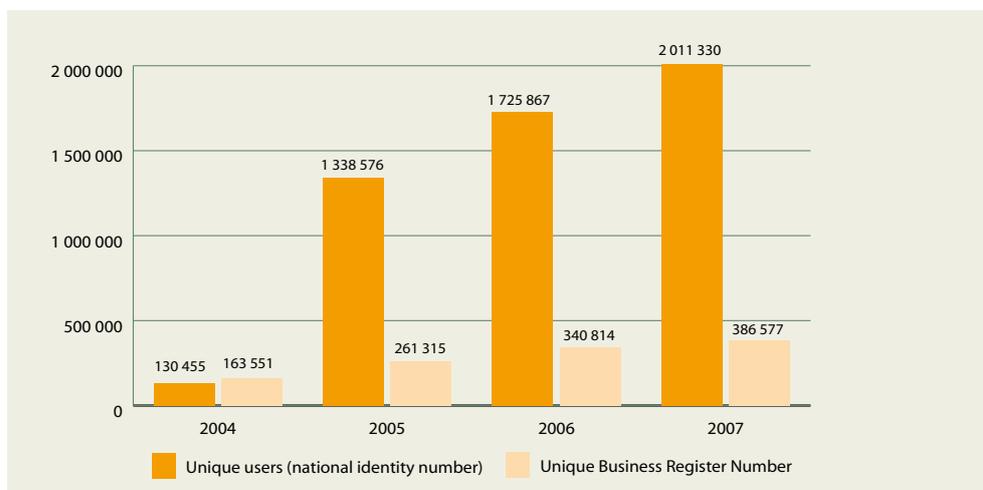
The Altinn portal is the authority's solution for reporting and dialogue with business and industry. All services from the government to business and industry shall be made available here. The goal is that business and industry will only have to refer to a single web portal for all reporting and communication with the public administration.

Since its launch in December 2003, Altinn has offered public agencies a complete set of tools for the development of electronic services for business and industry. Around 80 electronic forms were in place already at the start, including a very complex tax return solution for businesses. As of May 2008 more than 130 electronic forms and services were available for delivery through Altinn. Altinn also supports the integration of standard software, which enables direct submission from the user's own computer systems, such as an annual account preparation system.

In the autumn of 2005 Altinn took a big step forward from being merely a reporting channel to being an electronic dialogue solution when an inbox was introduced for the users. The inbox enables government agencies to send correspondence to the users electronically. Government agencies can notify users through Altinn that a new message is available in their inbox by SMS or e-mail.

Since Altinn opened for submissions in December 2004 until the end of 2007, more than 2.3 million unique users and 433,000 businesses and enterprises have used Altinn for reporting.

Figure 4: Development of the number of users of Altinn



As is illustrated in the figure, the number of unique users of Altinn has increased from over 130,000 in 2004 to over 2,000,000 in 2007.

Throw paperwork into the sea – Havbruksdata

Simplification of regulations, reduction in the number of forms, coordinated submission to multiple government agencies and good cooperation between the public sector and private actors in the industry. This sounds like wishful political thinking, but Havbruksdata, an electronic information exchange system for the aquaculture industry, has accomplished this.

An ordinary fish farming enterprise had to fill in and send around 1300 forms to the authorities every year. Havbruksdata is an example that it is possible to make simplifications with good results and by relatively simple means.

Voluntary cooperation between the public and private sectors

Havbruksdata is a voluntary cooperation project between the multiple government agencies and private sector actors in the Norwegian aquaculture industry:

- Ministry of Fisheries and Coastal Affairs, Directorate of Fisheries, Norwegian Food Safety Authority, Norwegian Pollution Control Authority, Norwegian Federation of Fish and Aquaculture Industries and suppliers of the software: AKVAgroup, Maritech, Merkatus and Scanvaegt

Other stakeholders are also involved when relevant, such as:

- Fish feed suppliers, banks, medicine wholesalers and representatives for fish health personnel

Havbruksdata is non-commercial and open to anyone who wants to participate.

Efficient exchange of information in the Norwegian aquaculture industry

The object of Havbruksdata is to promote the efficient exchange of information in the Norwegian aquaculture industry, and it has three main goals: simplified reporting for the aquaculture industry, improvement in efficiency for the government agencies and private sector actors the aquaculture industry reports to, as well as a better statistical foundation for the aquaculture industry.

Havbruksdata is coordinated by a core team of seven persons. Based on input from participants in Havbruksdata, the simplification measures are prioritised. Processes often start with a meeting where everyone who is affected is invited. It is important that we do not focus solely on the technical efficiency of the reporting, but that we also ask fundamental questions, such as:

- Why must the information be reported; what is the purpose of the reporting?
- Is the information already available from other government agencies?
- Do existing laws and regulations prevent a more efficient exchange of information?
- Can the information that is reported contribute to added value for the industry?

A basis for making decisions is prepared after the meeting and distributed for comments. This establishes the basis for further work. Then the technical implementation work starts.

Havbruksdata and Altinn

Havbruksdata's projects are attempting to achieve 100 per cent electronic submission. More than half of the fish farmers submit data directly from their own computer system and thus use a minimum of time for reporting. Altinn did not exist when Havbruksdata started up in 2001. Therefore the development and management of the reporting solution was subjected to competitive tendering. In the spring of 2004 Havbruksdata replaced its own solution with Altinn. Havbruksdata's experience indicates that it is many times more expensive to realise proprietary solutions as opposed to shared solutions based on Altinn.

Havbruksdata is "best practice":

Havbruksdata focuses on finding the best solutions across the industry and affected public sector actors. They have looked up from problems with the regulations, organisation and technical barriers and focused more on what can be done within their existing regimes.

Havbruksdata represents good practice because it has:

- considered the overall processes
- involved all the actors in the process and sought to give all of them benefits
- considered a step-by-step implementation, rather than establishing a huge project to solve everything on the first attempt
- focused on good communication with all the participants during the process
- searched for simplifications and added value that can be realised through the reuse of information

3.3.1 ELMER guidelines

The Brønnøysund Register Centre administers the Elmer guidelines, which are a uniform set of principles and specifications for the design of web based forms. The management of Altinn has responsibility as an initiator to ensure that all the forms in Altinn are adapted to these guidelines to the greatest possible extent. The object of these guidelines is to ensure that public electronic forms are developed in a uniform and user-friendly way so that the web solutions are perceived to be more user-friendly than the old paper forms.

3.4 Prevent new, unnecessary and unintended burdens – Orakel

In 2002 the Ministry of Trade and Industry established a unit to help improve the decision-making basis for measures that have commercial economic consequences. The unit, which is referred to as Orakel, is a centre of expertise that helps and supports anyone in the central government administration in connection with their efforts to obtain a decision-making basis that impacts or affects business and industry. Orakel's work can currently be broken down into a few main areas: contributions and support for studying consequences for business and industry, quality assurance of decision-making bases, skills upgrading and training, development of tools and to arrange or negotiate demographic populations to be employed in regulatory assessments or user surveys.

Since 2004 the Instructions for Official Studies and Reports (government manual for what administrative rules have to be abided by when forwarding studies or regulatory propos-



als) has stated that matters with consequences for business and industry shall be referred to the Ministry of Trade and Industry, and Orakel thus obtained a formal foundation in the regulation policy. Experience has shown that early cooperation across the ministerial boundaries, through f.ex. submissions to other concerned ministries at the start of the work is more efficient, as is permitted in the Instructions for Official Studies and Reports.

Orakel holds regular courses and seminars for the central government administration. In addition to a basic course on studying consequences for business and industry, special emphasis is placed on:

- User orientation and participation, including analytical requirements that are to be fulfilled and relevant methods that can be used
- Workshop for better decision-making, case study that uses both qualitative and quantitative methods
- Introduction of the need for multiple alternatives in the decision-making and the characteristics of the measures, including the significance of the actors' roles and effects of incentives

3.5 Involving the users in the simplification work

Consulting the users when regulations or new measures are to be implemented is essential in order to find out where the shoe pinches. The public administration must know who the users of the regulations are and involve those who are affected in particular as early as possible in the process. The users shall feel that they are heard in matters that have consequences for them. There are several forums for dialogue and cooperation between the authorities and business and industry in the simplification area.

At the political level the *Ministry of Trade and Industry's Contact Forum for Simplification* is regarded as an important meeting place with respect to simplification policy. Here the Minister of Trade and Industry invites representatives from the business and industry organisations to a dialogue meeting on adaptation and simplification work for a couple of times a year. The purpose of the meeting is to allow the organisations to present the views and at the same time receive information on the progress of the simplification work. The administrative management of the Ministry of Trade and Industry and the organisations jointly prepare the agenda for this meeting.



User involvement has been extensive in the “Survey and Simplification Project.” The standard cost method is user-oriented due to the fact that a number of enterprises have been interviewed to find out how much time it takes them to comply with the information obligations in the central regulations. Most of the numbers in the reports have, therefore, been obtained in close cooperation with the users. In addition, suggestions were made during the interviews that can reduce the use of time and thus the costs incurred by business and industry. A number of these suggestions will also be found in the Action plan.

Business and industry organisations have participated in reference groups that were established in connection with the project together with representatives for the ministries involved. The reference groups have met regularly during the survey, and they have acted as a quality assurance body for the pilot project and the final survey report. Several business and industry organisations have in addition participated in the efforts to ascertain the number of enterprises that are affected by specific regulations (populations). The Ministry of Trade and Industry has also been in a dialogue with the business and industry organisations to develop good measures.

Altinn’s user council

Altinn has focused on user involvement since its establishment. A user council consisting of representatives from the various business and industry organisations (Confederation of Norwegian Business and Industry, Norwegian Association of Authorised Accountants, Norwegian Association of Small and Medium-Sized Enterprises, the Norwegian Bar Association, etc). The goal was to establish a point of contact with important user groups.

“The Norwegian Association of Authorised Accountants has followed Altinn from the start on behalf of our members. The planning phase is decisive for what the public sector and business and industry will collectively achieve with the respective projects. We would also like to point out processes where the focus has been on solutions across agency boundaries, and the goal has been to find real simplification areas for business and industry without being concerned about the current agency boundaries.”

Knut Høylye – Norwegian Association of Authorised Accountants

Traditionally the prioritisation of services has been the responsibility of the individual government agencies. There is a need, however, to take a closer look at inter-agency processes that promote the interaction perspective that is not the responsibility of the individual agencies.

Altinn has started a “business-oriented benefits” process where representatives from the user council have been invited to identify what services or areas should be prioritised to make simplifications for business and industry.

Experience has shown that business-oriented processes that are not linked to an individual agency are positive with respect to identifying priority industries and disciplines, as well as functional needs at a general level. There should not just be focus on improving the efficiency of administrative processes; there should also be measures that can contribute to the creation of value through the increased use of electronic solutions. Such measures could be simplifying start-ups, ensuring easier access to foreign manpower, or providing feedback to the industry, so that better decisions can be made and the level of competitiveness can be improved.

General advice can be obtained from the existing user council, but to elaborate on and verify more specific proposals for services, focus groups will be established in selected areas. These can be classified according to industry/business cluster (aquaculture, agriculture, health, food, regional classification, maritime industries, oil and gas) or functional area (accounting, payroll).

3.6 Simplification in an international perspective

There is a strong international focus on reducing administrative burdens and Norway participates in various international networks and expert groups working with regulatory reform and reduction of administrative burdens. One of these is the SCM Network, which is a network for the governments engaged in work on reducing the administrative costs incurred by business and industry.

International experience

The development of the Standard Cost Method has resulted in an increased interest in the simplification of regulations and reduction of the administrative costs.

Standard Cost Method (SCM)

The Netherlands developed the standard cost method in the 1990s. Norway subsequently used the same method when measuring its administrative costs. A majority of the European countries have decided to implement this as well. The method is discussed in greater detail in Appendix 1.

The fact that more and more countries are choosing to use the same method shows that the international community has confidence in the method. One of the benefits of using the same method in several countries is the possibilities it gives for comparative analy-

ses. The OECD's comparative analyses of policies across countries have illustrated the benefits of being able to compare your own policy-making with what is done in other countries.

The results from the survey show that Norway's administrative costs compared with those that are measured in other countries are as expected, i.e. we are ahead of many countries that it is natural to compare ourselves with, at the same time as certain countries, such as Denmark, have come much further than us.

Other analyses confirm this impression. The IBRD⁹ and the World Bank have analysed government regulations that promote and restrict business activities in 178 countries over the last five years. In a ranking where all the factors are combined, Norway ranks as number 11 on the list of countries where it is the easiest to do business in 2007. Those countries that ranked higher than us include, for example, Denmark (5th place), UK (6th place) and Iceland (10th place). Sweden ranked 14th. (IBRD and WB, 2008)

There is, however, no reason to slow down our simplification efforts. There is currently a strong international focus on regulatory reform and reduction of administrative costs. If we are to maintain our competitive regulatory framework for business and industry, it is important that we continue our efforts to simplify the current regulations and seek to minimise the burdens related to fulfilment of the information obligations.

EU

The EU has estimated that the administrative costs related to compliance with information obligations are 3.5 per cent of the EU's combined GDP. There are, however, great variations internally within the EU. Certain countries, such as the Netherlands, the UK, Denmark and Sweden have come significantly further than many of the other EU countries in the efforts to quantify and reduce administrative costs.

As of December 2007, six member countries (Austria, Czech Republic, Denmark, Germany, Netherlands and the UK) have conducted a baseline survey for the information obligations for all or parts of the regulations that affect business and industry. A total of 14 member countries have set a reduction target, most of which are 25 per cent.

In March 2007 the Commission put forward a proposal to reduce the administrative burden for enterprises by 25 per cent in the EU by 2012. The results from the project will be evaluated at a summit meeting in March 2009 according to plan. A draft Action Plan for realisation of the 25 per cent target by 2012¹⁰ was presented on 24 January 2007¹¹.

9 The International Bank for Reconstruction and Development

10 COM(2006)689 A Strategic Review of Better Regulation in the European Union

11 COM (2007) 23 Action Programme for Reducing Administrative Burdens in the European Union

Denmark

In 2001 the Government adopted that Denmark should reduce its administrative costs by 25 per cent by 2010. In 2004 to 2005 they surveyed the administrative costs incurred by business and industry as a result of government regulations based on the standard cost method. The survey showed that the administrative costs of Denmark related to information obligations in government regulations totalled 2.2 per cent of the GDP.

At the end of 2007 Denmark had achieved a reduction of 10 per cent, and their administrative costs currently total 1.9 per cent of the GDP. The reductions they have achieved have clearly been greater in some areas than in other areas. Certain areas have also shown a net increase during the period due to international regulations that have been imposed.

Netherlands

In 2002 administrative costs in the Netherlands were estimated to total 3.6 per cent of the GDP. In 2003 the Dutch Parliament adopted a simplification plan in which a target was set to reduce the administrative costs by 25 per cent by 2007. The percentage reduction target was the same that Denmark had set, but the absolute level was higher because the initial costs were higher. In addition, a reasonably short period of time was allowed to achieve the reductions. The Netherlands achieved its target in 2007, and they have now started their second simplification period with a target to reduce with a further 25 per cent. The Netherlands have started to work with regulations aimed at private individuals.

United Kingdom

In May 2005 the UK started to measure the administrative costs incurred by business and industry related to compliance with information obligations in government regulations. The survey showed that the administrative burdens totalled 1.6 per cent of the GDP. The authorities adopted a goal to reduce the administrative burdens by 25 per cent by 2010.

The so-called "business as usual" costs, or costs associated with the activities the enterprises would have incurred regardless of the government requirements, have not been included in the simplification basis and explain the low percentage rate for the UK. The surveys in other countries include these costs. At the start of 2008 the public administration had prepared around 700 measures in the annually updated simplification plans.

The simplification work in the UK has been broader than in most other countries from the start, and thus it has not just encompassed regulations aimed at business and industry, but also regulations aimed at private individuals, voluntary organisations, etc.



4. Measures

The survey has identified areas where there are opportunities for simplification. With this as a basis, combined with the knowledge that the ministries have of their areas of responsibility, the ministries have identified simplification measures. These proposals are presented by ministry. In addition, some measures have been identified that fall within the responsibility of more than one ministry. These are presented separately. In this section all the measures that have been carried out since 1 September 2006 (baseline) and the measures that we will be working on in the future are presented.

The nature of the measures that are presented in this Action Plan varies. Some of them have already been carried out, while others are still in the planning stage. In the spring of 2009 a survey of the development of the administrative costs since the baseline will be conducted. It will not be possible to implement some of the measures proposed before the survey is conducted. It is assumed, however, that work on the measures will have progressed to a point where the effects can be estimated.

It is the responsibility of the respective ministries to implement the proposed measures. Some of the measures are at a stage in the process where it has not been possible to estimate the cost effects. It is a prerequisite that all the new measures that are to be implemented as part of the Action Plan are considered in the normal manner during the ordinary budgetary process, and that the individual ministry ensure that their simplification measures are covered within their respective budgets.

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NORWEGIAN MINISTRY
OF LABOUR AND SOCIAL INCLUSION



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Reduction in the number of employee groups in the regulations for nationals of third countries

<i>Act/regulation</i>	ACT-2008-05-15 no. 35 Immigration Act and the associated regulations
<i>Information obligation</i>	
<i>Description</i>	<p>Proposal for amendments to the Immigration Regulations, announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <ol style="list-style-type: none"> a. Proposal to reduce the number of employee groups in the regulations for nationals of third countries (applications from countries outside the EEA/EFTA area). b. Highly qualified specialists and key personnel are defined as persons with a salary offer above a certain level. c. Skilled labour is defined as employees with vocational training at a level equal to that of the Norwegian upper secondary school or corresponding real competence, as well as persons with special skills. d. Recent graduates from third countries who have completed their education in Norway shall be eligible to receive a work permit for 6 months, regardless of the type of job, while they are seeking relevant work in group a or b. e. Seasonal workers: They must have a permit before starting to work, as is the case today. A permit is granted for up to 6 months. f. It is proposed that unskilled labour be introduced as a general group where there are no competence requirements. Individuals in this group can be granted temporary permits after the Ministry has issued guidelines for what geographic areas or business sectors are to apply. It is proposed that this shall initially apply to Russians from the Barents region for employment in the three northernmost countries.
<i>Object</i>	Simpler and easier to understand regulations.
<i>Who benefits from the measure</i>	Skilled workers who receive a job offer in Norway and enterprises who desire to recruit them, as well as individual groups of unskilled workers.
<i>Estimated cost of the information obligation</i>	Cost has not been estimated.
<i>Schedule</i>	No schedule as of yet.

Greater employer responsibility for the recruitment of foreign manpower

Act/regulation	ACT-2008-05-15 no.35 Immigration Act and the associated regulations
Information obligation	
Description	<p>Proposal for amendments to the Immigration Regulations, announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>It is proposed that employers shall be allowed greater responsibility for the recruitment of foreign labour and an opportunity to allow employees to start working before a permit is granted. This will apply to highly qualified specialists, key personnel and skilled workers. It is proposed that the regulations be allowed to place conditions on the employers, and possibly introduce approval schemes for relevant enterprises as well. In addition, it is proposed that there should be an opportunity for reliable verification and sanction opportunities in the event of a violation of the conditions or misuse of the scheme.</p>
Object	To make it easier to recruit manpower from countries outside the EEA/EFTA area.
Who benefits from the measure	Highly qualified specialists, key personnel and skilled workers who receive a job offer in Norway, as well as enterprises who desire to recruit them.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	No schedule as of yet.

Making provisions so that foreign students in Norway can seek employment

<i>Act/regulation</i>	ACT-2008-05-15 no. 35 Immigration Act and the associated regulations
<i>Information obligation</i>	
<i>Description</i>	<p>Proposal for amendments to the Immigration Regulations, announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>The government wishes to give foreign students in Norway a greater opportunity to seek employment and receive a permit upon the completion of their education. It is desirable that their opportunity to make use of their education here is more actual than in accordance with current regulations. In accordance with the current regulations, a work permit application must be submitted no later than one month after the expiration of their study permit. If the job seeker has not obtained a job offer by this point in time, then the individual in question must leave Norway when the permit expires and seek a new permit from their home country if so desired.</p> <p>It is proposed that nationals of third countries who have completed their education in Norway and achieved qualifications as a skilled worker as a minimum shall be eligible to receive a work permit for 6 months, regardless of the type of job, while they are seeking relevant work (of at least a skilled worker level). New graduates in the so-called quota scheme for students from developing countries etc. will be given the same opportunity if they desire to remain in Norway to work. In this case they must repay their loans from the State Educational Loan Fund for their education in accordance with the ordinary terms. Researchers, cultural workers etc. who are at least at the skilled worker level and are seeking employment as a skilled worker or specialist after completion of their original period of residence will also be encompassed by this job seeker scheme (see also the measure to reduce the number of applicant groups).</p>
<i>Object</i>	To make it easier to recruit manpower from countries outside the EEA/EFTA area and making the opportunity to seek qualified employment upon the completion of studies more real than in accordance with the current regulations.
<i>Who benefits from the measure</i>	Skilled workers who are seeking jobs in Norway and enterprises who desire to recruit them.
<i>Estimated cost of the information obligation</i>	Cost has not been estimated.
<i>Schedule</i>	No schedule as of yet.

Simpler regulatory framework for international companies, and greater mobility for employees in international companies

<i>Act/regulation</i>	ACT-2008-05-15 no. 35 Immigration Act and the associated regulations
<i>Information obligation</i>	
<i>Description</i>	<p>Proposal for amendments to the Immigration Regulations, announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>It is proposed that employees from countries outside the EEA/EFTA area in international companies be allowed to start working before a permit is granted. The prerequisite is that the period of employment in Norway is of a limited duration, such as two years, and that the employee returns to other activities within the same corporation after his/her period in Norway.</p>
<i>Object</i>	Simpler regulatory framework for international companies who have activities in Norway and simpler mobility for employees in international companies.
<i>Who benefits from the measure</i>	International companies who have activities in Norway and their employees.
<i>Estimated cost of the information obligation</i>	Cost has not been estimated.
<i>Schedule</i>	No schedule as of yet.

Making it easier for Russian citizens to obtain work permits

Act/regulation	ACT-2008-05-15 no. 35 Immigration Act and the associated regulations
Information obligation	
Description	<p>Proposal for amendments to the Immigration Regulations, announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>The Government desires there to be more contact over the Norwegian-Russian border and to stimulate both economic growth and interhuman contact. The Government's strategy for the Northern areas will be followed up by new measures. The measures focus primarily on improving mobility between Northern Norway and North-western Russia. These proposals entail, for example:</p> <ul style="list-style-type: none"> – Making it easier for Russians to obtain temporary work permits. It shall be possible for unskilled workers from the Barents region to receive a permit for up to two years for employment in all the industries in the three northernmost counties, not just the fishing industry, as is the case today. Russians who desire to commute to the Norwegian side for employment can also receive a permit for part-time employment (see also the measure to reduce the number of applicant groups). – An information and administration office will be established for immigrants in Kirkenes. This office shall also provide information and guidance for visa-related matters and other rules (see also the service centre measure). – Review of practice with a view to relaxing the documentation requirements for visa applications for Russian citizens and starting border crossings at Storskog. – Applicants from Murmansk and Arkangels Oblast will normally be granted a multiple-entry visa when they have observed the conditions for earlier visas. – The Government will take the initiative to study the opportunity for entering into an agreement relating to border inhabitant certificates.
Object	To stimulate mobility between North-western Russia and Northern Norway.
Who benefits from the measure	Russians from the Barents region who desire to work in Northern Norway and enterprises who desire to recruit them.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	No schedule as of yet.

Web portal for labour immigration and the import of services

Act/regulation	
Information obligation	
Description	<p>Proposals announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>Work is being initiated to evaluate a separate web portal as a gateway to all relevant information for labour immigration and the import of services. In cooperation with the Ministry of Trade and Industry, Ministry of Finance and Ministry of Education and Research, the Ministry of Labour and Social Inclusion is taking the initiative to study what organisation such a web portal should have, including who should be responsible for the development and management of a common web portal.</p>
Object	<p>There are currently many websites with information that is relevant for enterprises who would like to recruit manpower from abroad. The disadvantage of this is the fact that the information is fragmented and often difficult to find. The object is to present the information in a more uniform and user-friendly manner.</p>
Who benefits from the measure	<p>Foreigners who are seeking jobs in Norway and enterprises who desire to recruit them.</p>
Estimated cost of the information obligation	<p>Cost has not been estimated.</p>
Schedule	<p>No schedule as of yet.</p>

Introduction of electronic applications and faster processing for the recruitment of foreign manpower

<i>Act/regulation</i>	ACT-2008-05-15 no. 35 Immigration Act and the associated regulations
<i>Information obligation</i>	
<i>Description</i>	<p>Proposal for amendments to the administrative processes/ routines, announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>An important contribution to simpler and faster administrative processes is the introduction of electronic applications and administration. The Government's primary goals of efficiency, quality and service in the public sector represent the basis for this work. The new solutions shall provide the security necessary to comply with the requirements stipulated in the Personal Data Act. Close cooperation with the Data Inspectorate is planned for the selection and introduction of solutions.</p> <p>The development programme is modular and labour matters will be given priority.</p>
<i>Object</i>	Simpler and faster administrative processes.
<i>Who benefits from the measure</i>	Foreigners who need a permit to work in Norway and enterprises who desire to recruit them.
<i>Estimated cost of the information obligation</i>	Cost has not been estimated.
<i>Schedule</i>	The work was started in 2007, and a number of measures and projects have already been implemented. New electronic solutions for the administration of immigration will be implemented and gradually adopted during the period from 2008 to 2010.

Greater number of information and administrative offices for foreign employees

Act/regulation	
Information obligation	
Description	<p>Proposals announced in Report no. 18 to the Storting (2007-2008) on labour immigration:</p> <p>The service centre for foreign labourers in Oslo was established in 2007 and is an offer for foreign job seekers/ employees and enterprises who recruit foreign manpower. The centre entails that employees from the Tax Administration, Directorate of Immigration, Police and Norwegian Labour Inspection Authority all share offices. The centre provides information and guidance and can perform simple administrative tasks on behalf of the respective agencies. This makes it easier to observe Norwegian law, with regard, for example, to the tax regulations, and Norwegian wage and working conditions. Based on the good experience from Oslo so far, the establishment of additional common information and administration offices with representatives from the most affected agencies is being considered.</p>
Object	Better information on the regulations for labour immigration and easier and faster administrative processing for routine matters.
Who benefits from the measure	Foreigners who are seeking jobs in Norway and enterprises who desire to recruit them.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	No schedule as of yet.



NORWEGIAN MINISTRY
OF CHILDREN AND EQUALITY



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New Marketing Control Act

Act/regulation	A new act to replace ACT-1972-06-16 no. 47 Act relating to control of marketing and contract terms and conditions (Marketing Control Act)
Information obligation	
Description	A proposal is made in Proposition no. 55 to the Odelsting (2007-2008) that the ban on the use of certain supplementary bonuses in marketing, so-called "promotional gifts" be repealed. Today the ban on promotional gifts also applies to certain types of discount schemes. In accordance with the proposal, only a limited ban will continue on certain stamps, referred to as trading stamps. A general obligation for enterprises to present such offers in a clear and unambiguous manner is proposed. It is proposed that the ban on lotteries and competitions in marketing be continued, but in a different form. It is proposed that competitions and lotteries in marketing shall be permitted if it is free for consumers to participate.
Object	Simpler and more up-to-date regulations.
Who benefits from the measure	Repealing the ban against promotional gifts means that business and industry will get access to a new marketing channel.
Estimated cost of the information obligation	Cost has not been estimated. The consultative bodies' opinion of what the financial consequences of the appeal will be is divided. In particular as regards the administrative costs.
Schedule	No fixed schedule.



NORWEGIAN MINISTRY OF FINANCE

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Pre-populated tax return for enterprises

Act/regulation	ACT-1980-06-13 no. 24 Tax Administration Act
Information obligation	Obligation of enterprises to submit a tax return to the tax authorities.
Description	In the 2007 tax year pre-populated tax returns were introduced for unincorporated enterprises. This means that personal taxpayers who have a sole proprietorship will receive a tax return that is populated with all the known basic data in the same manner as wage earners and pensioners. A separate solution has also been developed for submission, so that enterprises can submit their tax return over the Internet in a simple manner.
Object	To make it easier for unincorporated enterprises to submit a correct tax return.
Who benefits from the measure	Populated tax returns for unincorporated enterprises will reduce the amount of work required by both the taxpayer (or the accountant) and the tax authorities. It is estimated that up to 350,000 taxpayers will be affected by the proposal.
Estimated cost of the information obligation	<p>The information obligation to submit a tax return to the tax authorities is estimated to cost NOK 140 million.</p> <p>Profitability analyses that were performed in connection with the decision to introduce the scheme estimate that the savings from populated tax returns to one hour per taxpayer. Assuming that 350,000 taxpayers will be encompassed by the proposal, this would mean estimated savings of NOK 88.5 million.</p>
Schedule	Populated tax returns for unincorporated enterprises will be implemented in 2008 for the submission of tax returns for the 2007 tax year.

Application for a GSP import permit

Act/regulation	REG-1995-06-30 no. 627 Regulations relating to the monitoring of the import of certain agricultural products under the Norwegian GSP scheme through the use of automatic import permits
Information obligation	Application for a GSP import permit.
Description	The regulation was repealed effective 1 January 2008. The rules in the regulation were amended then and collected in the regulation that is administered by the Norwegian Agricultural Authority. As a result the advance application requirement for GSP import permits was eliminated.
Object	The advance application system was considered unnecessarily complicating and the need for control is met through the other control schemes.
Who benefits from the measure	Enterprises and the public sector.
Estimated cost of the information obligation	NOK 10,000 per year (the entire cost will be eliminated).
Schedule	The information obligation was eliminated effective 1 January 2008.

Postponed deadline for annual VAT returns for enterprises subject to mandatory registration with a low sales volume

Act/regulation	ACT 1969-06-19 no. 66 Value Added Tax Act REG 2001-06-29 no. 800 Regulation (no. 122) relating to the submission of annual VAT returns for enterprises subject to mandatory registration with a low sales volume.
Information obligation	Annual VAT return for enterprises subject to mandatory registration with a low sales volume.
Any additional specification	The reporting obligation follows from Section 3 of the regulation relating to the submission of an annual VAT return for enterprises subject to mandatory registration with a low sales volume, cf. Section 31a of the Value Added Tax Act.
Description	Postponement of the deadline for annual VAT returns for enterprises subject to mandatory registration with a low sales volume from 10 February to 10 March.
Object	To give enterprises with a low sales volume more time to complete the annual VAT return.
Who benefits from the measure	Small enterprises that keep their own accounts. Accountants.
Estimated cost of the information obligation	Cost not estimated.
Reduced benefit	The change will result in a loss of interest income for the government, since the payment deadline follows the submission deadline for the return. Not quantified.
Schedule	Change has been implemented.

Postponed submission deadline for the 3rd bimonthly VAT return

Act/regulation	ACT 1969-06-19 no. 66 Value Added Tax Act
Information obligation	3rd bimonthly VAT return
Any additional specification	The reporting obligation follows from Section 33 of the Value Added Tax Act.
Description	Postponement of the deadline for the submission of the 3rd bimonthly VAT return (May and June) for sales, withdrawals, output tax, deductible input tax and VAT settlement. The deadline has been postponed from 10 August to 31 August.
Object	To avoid that the deadline makes it difficult for accountants and enterprises who keep their own accounts to take normal summer holidays.
Who benefits from the measure	Accountants. Enterprises that keep their own accounts.
Estimated cost of the information obligation	Cost has not been estimated.
Reduced benefit	The change will result in a loss of interest income for the government, since the payment deadline follows the submission deadline for the return. Not quantified.
Schedule	Postponement of the deadline has been implemented.

Changes to the reporting rules in Section 6-10 of the Tax Administration Act

Act/regulation	ACT-1980-06-13 no.24 Tax Administration Act
Information obligation	Reporting obligation for enterprises who have given an assignment to anyone in the kingdom or on the continental shelf.
Description	<p>The reporting rules in Section 6-10 of the Tax Administration Act were amended by Act no. 21 of 9 May 2008. The amendment entails, for example, the following:</p> <ul style="list-style-type: none"> – On the continental shelf the reporting rules apply only to assignments given to contractors domiciled abroad. – For assignments in the Kingdom the reporting obligation does not apply if the assignment is to be performed at a site that the client does not control. This part of the amendment does, however, not apply to assignments that are performed on site for construction and installation activities. – The reporting obligation for employees shall only encompass employees of clients whose information is to be reported (clients domiciled abroad). – Assignments valued at less than NOK 10,000 are not encompassed by the reporting obligation.
Object	The main object of the amendment is to increase the accuracy of the reporting rules and simplify the regulations.
Who benefits from the measure	Enterprises, government agencies and the Tax Administration.
Estimated cost of the information obligation	NOK 1.1 million
Reduced benefit	The Tax Administration will receive information on fewer taxpayers than before.
Schedule	The amendment will enter into force on 1 September 2008.

Elimination of reporting obligation in Section 49a of the Value Added Tax Act.

Act/regulation	ACT-1969-06-19 no. 66 Value Added Tax Act
Information obligation	Reporting obligation for enterprises who have given an assignment to a foreign enterprise on the site of construction or installation work.
Any additional specification	The reporting obligation follows from Section 49 a of the Value Added Tax Act.
Description	The reporting obligation that follows from Section 49 a was repealed by Act no. 19 of 9 May 2008.
Object	The main object of the amendment is to make the regulations simpler and easier to follow.
Who benefits from the measure	Enterprises.
Estimated cost of the information obligation	Cost has not been estimated.
Reduced benefit	The Tax Administration will receive information on fewer enterprises subject to VAT than they would in relation to the current rules.
Schedule	The amendment will enter into force on 1 September 2008.

Simplified customs procedure and periodic declaration of low value shipments to private individuals

<i>Act/regulation</i>	REG-1967-12-15 no. 8962 Regulations pursuant to the Customs Act
<i>Information obligation</i>	Application for the import of goods (customs clearance).
<i>Description</i>	After the amendment of the regulations pursuant to the Customs Act on 15 February 2008, the customs service can grant permits for a simplified customs procedure and periodic declaration of low value shipments to private individuals, cf. REG-2008-02-15-145 Regulation relating to amendment of Regulation no. 8962 of 15 December 1967. This will reduce the number of customs declarations for the parties, especially Norway Post, which is the largest customs agent for private individuals.
<i>Object</i>	The object is to make the customs procedures easier, faster and less expensive for shipping agents and private individuals.
<i>Who benefits from the measure</i>	Enterprises that act as shipping agents (bonded storage agents), including Norway Post. Third parties (which are private individuals) will also benefit from the proposal, since each individual will receive the goods faster and cleared through customs at a lower cost.
<i>Estimated cost of the information obligation</i>	The information requirement for applications for the import of goods is estimated to be NOK 610.3 million per year. Norway Post, which is the largest party to benefit from the measure, has around 600,000 declarations annually, totalling around NOK 90 million. It is assumed that Norway Post can reduce around 320,000 customs declarations to 52 customs declarations (i.e. one declaration per week). During the survey period they operate with an average cost of NOK 136.87 per customs declaration. It is assumed accordingly that the cost reduction will be from NOK 35-40 million annually for Norway Post alone.
<i>Schedule</i>	The authorisation scheme will enter into force on 1 June 2008.

Evaluation of an exemption from the obligation to submit an income statement for enterprises with limited sales

Act/regulation	ACT-1980-06-13 no. 24 Tax Administration Act
Information obligation	Enterprises with a limited obligation to keep accounting records must submit income statement 1 to the tax authorities.
Any additional specification	Simplification for small enterprises so that they can avoid submission of an income statement. The bookkeeping requirement is not eliminated. The Directorate of Taxes has the authority to regulate the reporting obligation in relation to the proposal. New regulations must be prepared.
Description	The Directorate of Taxes desires that the taxpayers' reporting obligations to the tax authorities are not any more extensive than necessary in order to determine the correct taxable income.
Object	As a follow-up to earlier work on proposals for simplifications for enterprises, the Directorate of Taxes is promoting a proposal to reduce the obligation to submit an income statement for certain enterprises with a low sales volume. It is proposed therefore that enterprises with a gross trading income of up to NOK 50,000 be released from the obligation to submit such a statement. The necessary information on business income can be provided instead on the tax return in accordance with the proposal.
Who benefits from the measure	<p>Unincorporated enterprise with gross business income of NOK 50,000 or less.</p> <p>For the 2006 tax year there were around 15,700 enterprises that were under this limit. According to the submission statistics for tax returns, 80 per cent of the enterprises subject to advance tax submitted their returns via Altinn. It must be assumed, however, that the share of small enterprises submitting electronically is somewhat lower than the average, and it is estimated accordingly that around half of this group has submitted electronically.</p> <p>The total taxpayer base that is encompassed by the simplification is estimated at 30,000.</p> <p>The Tax Administration will use fewer resources for receiving inspection and the registration of statements from enterprises that are submitted on paper. The number of pages that are to be scanned and the number of amounts that need to be registered manually will be reduced.</p> <p>The share of enterprises who submit tax returns etc. electronically will increase, since they can choose to use a simple solution corresponding to that for wage earners without going through Altinn.</p>
Estimated cost of the information obligation	<p>The costs incurred by business and industry related to the submission in income statement I is estimated to be NOK 308.3 million annually.</p> <p>The information obligation will be eliminated for the group in question, and the reduction will total NOK 15 million. According to a Ministry of Trade and Industry report (microenterprise – insourcing) the time used by each enterprise is 125 minutes, and the hourly price is NOK 240. Estimated number of enterprises: 30,000.</p>
Reduced benefit	Poorer statistical basis for Statistics Norway.
Risk assessment	Somewhat poorer basis for the control of small enterprises. Risk that enterprises will "bend the limits" to avoid having to submit a statement.
Schedule	The proposed amendment of the regulations will be distributed for comments in the autumn of 2008.

Evaluation of the form scheme

Act/regulation	ACT-1980-06-13 no. 24 Tax Administration Act
Information obligation	<ul style="list-style-type: none"> – Limited companies and other enterprises have an obligation to submit income statement 2. – Companies shall submit a form that specifies the differences between the tax-related and financial values to the tax authorities. – Enterprises with a limited obligation to keep accounting records and other enterprises ordered to do so by the tax authorities must submit income statement 1 to the tax authorities. – Companies shall submit a form for the reconciliation of equity to the tax authorities. – Companies shall submit a depreciation form for reducing balance and linear depreciation.
Any additional specification	Conduct a complete review of the form scheme, where it is assumed that electronic communication will be the primary channel for a dialogue between business and industry and the Tax Administration.
Description	The composition of the forms and the relationship between them are not an insignificant cause of the high compliance costs for business and industry. The Directorate of Taxes should therefore look at what information is requested from business and industry and how this is expressed as a multitude of items on a number of forms.
Object	<p>The Tax Administration's forms have been prepared with a view to manual completion by the reporting enterprise, who should gain an understanding of the relationship between the financial and tax-related values when filling in the form. When designing the forms it has also been taken into account that the information will be verified manually by agents in the Tax Administration.</p> <p>The necessity of these principles has been evaluated to a very limited extent in connection with the introduction of new electronic reporting channels and administration systems. For the 2006 tax year, 78 per cent of all enterprises submitted their tax return and attachments electronically.</p>
Who benefits from the measure	Enterprises and the Tax Administration.
Estimated cost of the information obligation	Around NOK 1,500 million
Reduced benefit	Information for statistical purposes that the Tax Administration collects on behalf of Statistics Norway must be obtained by other means.
Schedule	It is proposed that a team be appointed this year to perform a review of the form scheme for enterprises with a view to simplification.

SafeSeaNet project

Act/regulation	REG-1986-11-05 no. 2057 Regulation relating to the customs and duty free use/storage of provisions that are brought on board vessels that enter a customs area REG-1967-12-15-9862 Regulation pursuant to the Customs Act
Information obligation	<ol style="list-style-type: none"> 1) Application for permission to use/store provisions for which no duty has been paid on board vessels. 2) Notification by the operator of the means of transport on arrival to the customs area. 3) Documentation of goods from the operator of the means of transport. 4) Common carriers' duty of disclosure about passengers at the request of the customs authorities. 5) Documentation of the crew from the operator of the means of transport. 6) Customs declaration from the operator of a tourist vessel.
Description	<p>The Customs and Excise Administration and the Coastal Administration have established a joint project that will study the opportunities for coordination of the reporting obligations of enterprises in connection with the arrival and departure of vessels.</p> <p>The project will encompass six different customs documents that are to be submitted by shipmasters on arrival to Norway. The simplification is based on the arrival documents being sent electronically directly from abroad instead of on paper when a vessel calls. The information will also be coordinated with information to other agencies such as the Coastal Administration, Port Authorities and Pilot Service. Provisions are being made so that just the times can be changed if the rest of the information can be "reused" in connection with repeated calls.</p>
Object	The primary purpose is to make reporting of the vessels' arrival easier.
Who benefits from the measure	Ship-owning companies, shipping agents and vessel operators. In 2004 there were around 48,000 calls by vessels and 3,900 actors (declarants) submitted around 180,000 vessel declarations/customs documents.
Estimated cost of the information obligation	Combined the six information requirements are estimated to cost NOK 1.6 million annually (entire cost will be eliminated).
Schedule	The expected start-up date for SAFESEANET (electronic reporting of arrival documents when vessels call) is 1 January 2009. Around 10-15 reporting entities in two customs regions will participate in the pilot operations, which will last for six months.

Evaluation of a special form for the payment of wages to children by parents who own an enterprise to be submitted to the tax authorities

<i>Act/regulation</i>	REG-1983-12-23 no. 1840 Regulation on a special reporting obligation for wages paid to children from their parents enterprises etc.
<i>Information obligation</i>	Enterprises shall submit a special form for the payment of wages to children by parents who own an enterprise to the tax authorities.
<i>Description</i>	<p>The form for the special reporting obligation for wages to children from their parents' enterprise etc., RF-1160, is a mandatory attachment to the income statement for the taxpayers in question.</p> <p>In accordance with Altinn's statistics a total of 233 statements were submitted for the 2006 tax year.</p>
<i>Object</i>	The form was introduced to be able to control the size of the wage payments that are made to close associates and whether, for example, they are charged to the accounts without the individual in question actually performing work for the enterprise. The tax exemption card scheme for children and young people can make this tempting. In relation to spouses, the minimum standard deduction can make it advantageous to report some income as earned by a spouse.
<i>Who benefits from the measure</i>	Enterprises who pay wages etc. to close associates.
<i>Estimated cost of the information obligation</i>	The information requirement is estimated to cost business and industry around NOK 92,000 annually (the entire cost will be eliminated).
<i>Reduced benefit</i>	Limited. If it is still relevant to control this, then the information can be found by comparing organisation numbers, personal identification numbers and family associations. This will be taken into account in an appropriate manner when the new Tax Assessment System is introduced.
<i>Schedule</i>	Can be completed relatively quickly.

Evaluation of a proposal for simplifications for enterprises subject to VAT and the tax authorities based on proposals made by the Cultural VAT Committee

Act/regulation	ACT-1969-06-19 no. 66 Value Added Tax Act
Information obligation	
Any additional specification	The Cultural VAT Committee Report (NOU 2008:7) has been distributed for consultative comments. The deadline for the submission of comments is 30 June 2008.
Description	There is a general value added tax obligation in Norway. The sale of all goods and services is thus taxable unless otherwise specified. There are certain special exceptions in the cultural and sports areas: Value added tax shall not be charged on the sale of entrance tickets to cultural or sporting events. The same applies to the sale of rights to participate in sporting activities. In its report the Cultural VAT Committee recommends that these exceptions be eliminated, which would result in output value added tax being charged on the sale of such services. The enterprises that have such sales will at the same time be entitled to a full deduction for any input value added tax.
Object	<p>The study had many objectives, but in particular it has been consideration for simplifications for both the entities subject to VAT and the tax authorities that has been of key importance in this context.</p> <p>Because many enterprises in the cultural and sports area currently have some sales that are subject to VAT and other sales that are exempt from VAT, they will only have a partial right to deduct input VAT. Only input VAT that is associated with the portion of the activities that are subject to VAT can be deducted. The allocation of input VAT to the portions of the activities that are either subject to or exempt from VAT is difficult and demands a great deal of resources from the enterprises subject to VAT. For the tax authorities it requires a great deal of resources to control such a distribution.</p> <p>By repealing key value added tax exceptions, as is proposed by the committee, enterprises in the cultural and sports areas will primarily only have sales subject to VAT, and the problems associated with the allocation of input VAT will be greatly reduced. In accordance with the committee's recommendation, a deduction can in principle be claimed for all input VAT.</p>
Who benefits from the measure	<p>Enterprises subject to value added tax in sports and culture that currently have some sales that are subject to VAT and other sales that are exempt from VAT, but which should only have sales subject to VAT in accordance with the committee's recommendation.</p> <p>The tax authorities. Simpler control and simpler regulations.</p>
Estimated cost of the information obligation	Cost has not been estimated.
Reduced benefit	The committee has estimated on an uncertain basis that the combined loss of revenue for the government would be around NOK 640 million.
Schedule	The report has been distributed for consultative comments, and the deadline for the submission of comments is 30 June 2008. In connection with the consultation process, it has been reported that the Government will take the committee's proposals and the consultative comments into account in connection with future budgetary processes, see also the discussion in Report no. 2 to the Storting (2007-2008) Revised National Budget, Section 3.8.3.

Evaluation of the Bookkeeping Regulations

Act/regulation	ACT-2004-11-19 no. 73 relating to bookkeeping and REG-2004-12-01 no. 1558 relating to bookkeeping
Information obligation	Primarily requirements for the documentation and recording of information subject to mandatory bookkeeping, documentation and recording of wages, travel and subsistence expenses, specification and reconciliation of general ledger accounts, storage obligations for accounting materials. In addition, there are special documentation requirements related to different enterprises.
Description	<p>The Bookkeeping Standards Committee performs a general review of the bookkeeping regulations on behalf of the Ministry of Finance. Matters that are evaluated and that can entail reduced administrative costs for the enterprises obligated to keep books:</p> <p>Specification requirements: Reduction of the requirement in Section 5 of the Bookkeeping Act that specifications shall be prepared for each period with mandatory reporting, so that they are adequate for preparation of the specifications (produced in the accounting system).</p> <p>Requirements for customer and supplier specification: There is an exclusionary provision that allows specification by a common customer account and a common customer account for sporadic sales and purchases, as well as any other outstanding balances of the same nature.</p> <p>Extraordinary credit sales for enterprises obligated to keep books that primarily sell on a cash basis: Greater opportunity for enterprises obligated to keep books who primarily sell on a cash basis to specify cash sales by the production of copies of sales documentation arranged by customer to also include the specification of possible credit sales (Section 3-1, second paragraph, second sentence of the Bookkeeping Regulations).</p> <p>Elimination of the requirements for the storage of incoming packing slips and original time sheets on paper in the building and construction industry.</p> <p>Storage of accounting materials abroad.</p> <ol style="list-style-type: none"> 1. Provide an opportunity for the storage of accounting materials abroad in accordance with criteria to be defined in greater detail or limited, alternatively, to the Nordic countries. 2. Other grounds for exemption. <p>Documentation of time used: Exemptions for the delivery of intercompany services in cases where a group unit only delivers services internally.</p> <p>Documentation of cash sales:</p> <ol style="list-style-type: none"> 1. Set a minimum amount of NOK 1,000, incl. VAT, for the requirement to specify the buyer in the sales document in cases where payment is made by a payment card (it is a prerequisite that the rules for counterparty specification are changed correspondingly). 2. Give enterprises obligated to keep books that engage in ambulatory and sporadic cash sales that do not exceed 3G (3 times the National Insurance basic amount) an opportunity to document cash sales by a list of the cash and goods received and ceded (corresponding to the exception that currently applies to ambulatory sales at sporting events, etc.) 3. Simplified requirements for sales from vending machines and other unmanned points of sale.

	<ul style="list-style-type: none"> • The appropriateness of reducing the storage period for cash register tapes from 10 to 3.5 years is also under consideration. The appropriateness of such a reduction must be evaluated, for example, against the negative experiences with the manipulation of cash registers. <p>The Directorate of Taxes is evaluating the benefit of the opportunity to identify tax evasion by maintenance of the requirement for storage of accounting materials for 10 years. The Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime (Økokrim) and the Oslo Police District are evaluating the benefit of maintaining the storage requirement with regard to the opportunity to prevent, identify and prosecute financial crimes.</p>
Object	To evaluate the need for changes in the bookkeeping regulations based on the experience we currently have after the new regulations entered into force for all enterprises obligated to keep books on 1 January 2006. To seek to survey whether experience with the application of the bookkeeping regulations in certain areas indicates the need for a new evaluation of the costs and benefit of the requirements.
Who benefits from the measure	Enterprises obligated to keep books.
Estimated cost of the information obligation	The total costs for all of the bookkeeping regulations are estimated to be NOK 27,300 million.
Schedule	The Ministry of Finance aims to distribute relevant proposals for amendments to the rules for comments during the second half of 2008.

Evaluation of an exemption from the auditing obligation for small enterprises

Act/regulation	ACT-1999-01-15 no.2 relating to audits and auditors § 2-1
Information obligation	Annual accounts shall be audited by an auditor.
Description	A public committee was appointed to evaluate the auditing obligation for small enterprises in the Royal Decree of 11 May 2007.
Object	Creditors, investors, tax authorities, etc., have a need to make certain that the information in the enterprises' accounts, tax returns, etc., is correct. Auditing is a key tool for achieving this. Auditing also entails costs for the enterprises. It will be evaluated whether the costs incurred by small enterprises for statutory auditing are proportionate to the benefit.
Who benefits from the measure	Small enterprises subject to mandatory auditing.
Estimated cost of the information obligation	Companies with 0-4 employees ("micro companies"): NOK 1.3 billion
Schedule	The committee published its report on 11 June 2008. The Ministry of Finance has distributed the committee's report for comments with a deadline of 20 October 2008 for the submission of comments.

Review of the submission of reports and information to the Financial Supervisory Authority of Norway from enterprises under supervision

Act/regulation	ACT-1956-12-07 no. 1 Section 4, first paragraph, no. 3, cf. specified requirements in various acts and regulations
Information obligation	Submission of reports and various information from institutions under supervision.
Description	Evaluation of the reporting frequency and scope of the information that is required.
Object	To reduce the costs for institutions under supervision and appropriate reporting.
Who benefits from the measure	Supervised units. Greatest effect is assumed to be in the banking and insurance industries.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	

Evaluation of increased electronic reporting from supervised units to the Financial Supervisory Authority of Norway

Act/regulation	Various acts and regulations
Information obligation	General measures in the survey area financial market legislation. Reporting requirements from supervised units to the Financial Supervisory Authority of Norway.
Description	Evaluation of expansion with regard to the supervised units that are to use Altinn.
Object	Altinn shall be used as the reporting channel for practically all supervised units, so that cost savings can be achieved.
Who benefits from the measure	Supervised units. Implemented for auditors, accountants, debt collection and insurance brokers. Being considered now for other supervised units, including securities institutions.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	To be carried out in 2009



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Development of electronic forms – floating fish farming installations

Act/regulation	REG-2004-12-22 no. 1798 Salmon Allocation Regulations
Information obligation	Application for an aquaculture licence – floating fish farming installations – salmon, trout and rainbow trout.
Description	A new application form has been planned and adopted in cooperation with the industry. This application form is a common application form pursuant to the Aquaculture Act, Food Safety Act, Pollution Control Act and possibly the Watercourse Regulation Act.
Object	To study the opportunities for electronic forms for these applications. This requires the establishment of good solutions that use a common digital signature system for government agencies.
Who benefits from the measure	An electronic solution will provide simplification for both the sender and receiver.
Estimated cost of the information obligation	NOK 13.87 million
Schedule	A schedule has not been set up for electronic solutions.

Development of electronic forms – land-based fish farming installations

Act/regulation	REG-2004-12-22 no. 1799 Regulations relating to aquaculture, other fish species
Information obligation	Application for an aquaculture license – land-based fish farming installations.
Description	A new application form has been created and adopted in cooperation with the industry. Three forms have been reduced to two.
Object	To study the opportunities for electronic forms for these applications. This requires the establishment of good solutions that use a common digital signature system for government agencies.
Who benefits from the measure	An electronic solution will provide simplification for both the sender and receiver.
Estimated cost of the information obligation	NOK 1.83 million
Schedule	Industry players say that the form functions well. The Ministry of Fisheries and Coastal Affairs desires to establish a common government electronic signature system so that applications can be sent electronically.

Better electronic solutions for operating plans – Aquaculture Regulations

Act/regulation	REG-2004-12-22 no. 1785 Operating Regulations for Aquaculture
Information obligation	Application to change an operating plan.
Description	There are plans to look at the provisions relating to approval and operating plans, including electronic forms.
Object	
Who benefits from the measure	
Estimated cost of the information obligation	NOK 1.87 million With an electronic solution it is expected that an enterprise could reduce the time required for compliance with the information requirement by half. This has, however, not been specified in detail yet.
Schedule	It is expected that an electronic solution can be ready by the end of 2009, but the solution may be dependent on Altinn II and its new functionality being ready.

Better automatic control routines for the electronic completion of contract notes

Act/regulation	REG-2003-01-22 no.57 Regulations relating to disclosure requirements for the landing and sale of fish
Information obligation	Completion of contract note.
Description	<p>Better automatic control routines for the electronic completion of contract notes is desired. The note is, for example, a business document that is exchanged between the fisherman and buyer and establishes the basis for payment to the fisherman and invoicing to the buyer. Any changes must take into account the formal requirements for such settlement documents. Data from the contract note also forms the basis for quota calculations for the fisherman.</p> <p>The project has started, but the simplification activities have not been defined as a separate subproject yet. There will be development, investment and adaptation costs for the Director General of Fisheries and the sales organisations.</p>
Object	<p>The object of the project that has started is, for example, the reduction of registration errors during the initial completion of the contract note, which shall contribute to efficient processing of the contract note. This will provide more efficient ongoing control. It is expected that controlling that the vessels that land have a valid license, quota and registration number can be made more efficient. The solutions shall meet the administration's needs for ongoing resource and quota control. It will increase the efficiency of the sales organisations' control activities. Fishermen can receive continuous quota updates.</p>
Who benefits from the measure	<p>Fishermen, buyers, sales organisations, public administration. The solution will also benefit the Director General of Fisheries' regions, Ministry of Fisheries and Coastal Affairs and the Norwegian Coast Guard.</p>
Estimated cost of the information obligation	NOK 60.35 million
Schedule	Detailed schedule is not yet ready.

Electronic version of the catch log

Act/regulation	REG-1993-07-26 no. 772 Regulations relating to the reporting obligations for fishing and hunting vessels.
Information obligation	Keeping and submission of a catch log.
Description	An electronic version of the catch log is still being tested, its introduction is expected in 2009, as an alternative to the current paper log. There will be development, investment and adaptation costs.
Object	Simplified reporting and better quota control.
Who benefits from the measure	Fishermen, buyers, sales organisations and public administration.
Estimated cost of the information obligation	NOK 2.68 million Cost reductions will be dependent, for example, on the enterprises using the electronic catch log.
Schedule	Introduction is expected in 2009.

Electronic landing note

Act/regulation	REG-2003-01-22 no. 57 Regulations relating to disclosure requirements for the landing and sale of fish
Information obligation	Completion and submission of a landing note.
Description	An electronic landing note is desired. Such a solution can improve the automatic control routines for the completion of a landing note. The note is a business document that is exchanged between the fisherman and the receiver of the fish, and it forms the basis for the fisherman's quota calculations.
Object	To reduce registration errors during the initial completion of the note. Will increase the efficiency of the processing and ongoing control.
Who benefits from the measure	Fishermen, receivers of fish, sales organisations, public administration.
Estimated cost of the information obligation	NOK 0.56 million
Schedule	Schedule is not yet ready.

SafeSeaNet – adaption of messaging service for other government agencies

Act/regulation	REG-1988-12-13 no. 1011 Regulations relating to arrival and departure notices and access to vessels, facilities and installations
Information obligation	Reporting to the port authorities – arrival and departure notices.
Description	Vessels are required to report their arrival/departure to the Coastal Administration via the SafeSeaNet messaging service. An effort is being made to adapt this messaging service so that it can also meet the needs of other public authorities, such as the customs service, police and armed forces. The messages will then be sent once to the Coastal Administration, who will forward the information to the other authorities.
Object	To reduce the number of messages mandated by the shipping industry/number of messages that the shipping industry must send to multiple government agencies.
Who benefits from the measure	Shipping industry, ship-owning companies or those who act on their behalf (agents) will be able to send a message to multiple recipients. The benefit may be equally important for the government agencies.
Estimated cost of the information obligation	NOK 19.81 million
Schedule	Pilot project with the customs service and armed forces in the autumn of 2008.

Form simplification – registration with Register of Fishing Vessels

Act/regulation	ACT-1917-12-05 no. 1 Act relating to the registration of fishing vessels
Information obligation	Registration with the Register of Fishing Vessels.
Description	The information requirement deals with the sale of fishing vessels and registration with the Register of Fishing Vessels. A commercial permit must be obtained before a vessel can be registered with the Register of Fishing Vessels. The form for the application for a commercial permit is considered obsolete, and it appears that the requirements have changed since the form was prepared. The form should therefore be updated.
Object	Changes to the form are planned to adapt the questions to what is being applied for – so that the form and application procedure are adapted to the needs. In addition it is envisioned that the form can be linked to information that is already registered in the systems of the Director General of Fisheries. When good solutions exist for a standardised approved government electronic signature, the form can become completely electronic. It shall also be considered whether Altinn II can be used for reporting.
Who benefits from the measure	A simplification of the form (first phase) will provide simplification for those who sell fishing vessels (simplified and adapted form) and better data quality (lookup of already reported data) for both the seller and the government. Full effect will not be achieved until an electronic signature can be introduced.
Estimated cost of the information obligation	NOK 75 million
Schedule	Work on the forms is expected to be complete by the end of 2008, while the full effect will not be achieved until electronic signatures and Altinn II are in place.

Evaluation of ISPS work – vulnerability assessment

Act/regulation	REG-2004-06-23 no. 1017 Regulations relating to the security of Norwegian ports
Information obligation	Preparation and storage of vulnerability assessments.
Description	<p>In its Appropriation Letter for 2008 to the Coastal Administration, the Ministry of Fisheries and Coastal Affairs has announced that an evaluation of the ISPS work would be initiated to study, for example, the costs to the industry.</p> <p>The information requirement is authorised by an EU decree that has been implemented verbatim in Norway. It is thus a common requirement in the EU and Norway. Both the EU and Norway have adopted some of the IMO's recommendations as standard requirements. An approval is valid for five years.</p>
Object	The object of the review of the requirement is a reduction in the costs incurred by the industry. Any changes desired by Norway will, however, require extensive work in relation to the EU and possibly the IMO.
Who benefits From the measure	
Estimated cost of the information obligation	NOK 14.33 million
Schedule	Evaluation during 2008.

Evaluation of ISPS work – security and terrorist preparedness plan

Act/regulation	REG-2004-06-23 no. 1017 Regulations relating to the security of Norwegian ports
Information obligation	Preparation and storage of security and terrorist preparedness plans.
Description	<p>In its Appropriation Letter for 2008 to the Coastal Administration, the Ministry of Fisheries and Coastal Affairs has announced that an evaluation of the ISPS work would be initiated to study, for example, the costs to the industry.</p> <p>The information requirement is authorised by an EU decree that has been implemented verbatim in Norway. It is thus a common requirement in the EU and Norway. Both the EU and Norway have adopted some of the IMO's recommendations as standard requirements. An approval is valid for five years.</p>
Object	The object of the review of the requirement is a reduction in the costs incurred by the industry. Any changes desired by Norway will, however, require extensive work in relation to the EU and possibly the IMO.
Who benefits from the measure	
Estimated cost of the information obligation	NOK 14.33 million
Schedule	Evaluation during 2008.



NORWEGIAN MINISTRY
OF GOVERNMENT ADMINISTRATION AND REFORM



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Higher threshold values and simplified market description requirements

Act/regulation	ACT-2004-03-05 no. 12 Act relating to competition between enterprises and control of business combinations (Competition Act).
Information obligation	Reporting obligation for enterprises to report business combinations to the Norwegian Competition Authority.
Description	The enterprises wants to reduce the reporting obligation requirement, by simplifying, for example, the requirement for a description of the markets they serve.
Object	<ol style="list-style-type: none"> 1. Significantly reduce the number of ordinary notifications by changing the threshold values for when such notifications are to be sent. 2. Amend the Competition Act so that it provides a simpler and clearer description of what is expected of an enterprise in an ordinary notification.
Who benefits from the measure	Both measures provide simplification for enterprises who merge. Measure 1 has made it easier for smaller business combinations since the obligation to send an ordinary notification is eliminated. Measure 2 makes it easier for most enterprises that are encompassed by the reporting obligation.
Estimated cost of the information obligation	<p>NOK 13.6 million</p> <p>There is no precise information on the cost reductions associated with the measures. When Measure 1 is implemented, it is assumed that statistically around 30 per cent of the number of mandatory notifications will be eliminated.</p>
Schedule	Measure 1 was implemented on 1 January 2007, and Measure 2 will be implemented by a statutory amendment as of 1 July 2008.

Electronic duplicate letters

Act/regulation	REG-2000-12-15 no. 1265 Regulations on the processing of personal data (Personal Data Regulations).
Information obligation	Obligation of the credit reporting agencies to send a duplicate letter to persons for whom a credit report has been issued.
Description	The credit reporting agencies desire to fulfil this obligation electronically instead of having to send letters.
Object	The Ministry of Government Administration and Reform has evaluated the requirements in the regulations and found that there is no need to change the rules so that duplicate letters can be sent electronically. The Data Inspectorate is not negative about electronic transmission, provided it can be guaranteed that the duplicate is actually received by the individual in question and no one else. The Ministry has submitted a written inquiry to the Data Inspectorate requesting that the Inspectorate address the credit reporting agencies about the matter so that the solutions the enterprises wants to implement are in accordance with the current regulations.
Who benefits from the measure	The costs of credit reporting agencies will be reduced.
Estimated cost of the information obligation	NOK 35.4 million We do not have any good knowledge of what the credit reporting agencies can save if they convert to digital sending of duplicate letters. As a rough estimate of the direct cost reductions associated with the replacement of physical letters with digital communication, we can suggest NOK 4-5 per transaction. In addition, the agencies will incur costs from the development and maintenance of their electronic systems.
Schedule	The Ministry of Government Administration and Reform will arrange a meeting with the Data Inspectorate to follow this matter up prior to the summer of 2008. Further progress with regard to the conversion of the systems etc. will be up to the credit reporting agencies.

Study of a common register for supplier information

Act/regulation	REG-2001-06-15 no.616 Regulations relating to public procurement
Information obligation	Obligation for enterprises who wish to submit a tender for government contracts (below the EEA threshold value) to send documentation that the supplier requirements have been met.
Description	It is irritating for tenderers for government contracts that certain formal, but not tender specific information (tax certificate, HSE declaration, etc.) must be submitted to the same client for each procurement.
Object	A study will be made to evaluate the level of the threshold values in relation to the administrative costs associated with following the procedures. The Agency for Public Management and eGovernment is working on facilitating the use of electronic tools in public procurement. In this connection a possible common register for supplier information shall also be studied.
Who benefits from the measure	If the specific changes associated with 1 and 2 are implemented, enterprises who submit tenders for government contracts will benefit from the simplifications. The buyers will probably benefit from this as well.
Estimated cost of the information obligation	NOK 13.8 million
Schedule	Activity 1 has started and a report will be published this summer. The intention is to start Activity 2 in the autumn of 2008.



NORWEGIAN MINISTRY
OF HEALTH AND CARE SERVICES



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Introduction of electronic prescriptions

Act/regulation	REG-1998-04-27 no. 455 Regulations relating to medicines from pharmacies REG-1999-12-22 no. 1559 Medicinal Products Regulations
Information obligation	Regulations relating to medicines from pharmacies Section 7-1 Sale of medicines by prescription or requisition Sections 9-2 – 9-4 Storage of prescriptions Medicinal Products Regulations, Section 3-5 Prescriptions/ Requisitions for Medicines
Description	Introduction of electronic prescriptions, cf. Proposition no. 52 to the Odelsting (2006-2007). Electronic processing of prescriptions throughout the entire process chain from the requisitioner, to the dispenser and then to the Norwegian Labour and Welfare Organisation. The same measure affects both 1. Sale of medicines by prescription or requisition, 2. Storage of prescriptions (see below), and applications for marketing licence exemptions.
Object	Prescriptions <ul style="list-style-type: none"> – More correct prescriptions based on the necessary information. – Prescriptions that are filled in completely when they are sent from the requisitioner. – Solution shall be able to handle prescriptions for active substances (generic prescriptions). – Greater compliance with the Blue Prescription Regulations. – Requisitioner will have better knowledge of the medicines dispensed. – Provide more efficient application schemes for the Norwegian Medicines Agency and Norwegian Labour and Welfare Organisation. – Significant portion of the prescriptions prescribed by doctors will be electronic. Dispensing: <ul style="list-style-type: none"> – Fewer incorrect medicines dispensed. – Better patient service. – Voucher requirements will be met effectively. Settlement and control: <ul style="list-style-type: none"> – Effective fulfilment of the voucher requirements in the Financial Management Regulations for electronic prescriptions. – Simplified and improved routines for settlement with the pharmacies/surgical stores. – Better control of settlement with pharmacies and surgical stores. – Better and more cost-effective subsequent control of the doctors' prescriptions. – Individual reimbursement applications that are filled in more correctly and a faster administrative process.
Who benefits from the measure	Industry and commerce (pharmacies etc.), doctors, patients and the government.
Estimated cost of the information obligation	Section 7-1: NOK 400 million (storage of prescriptions). Sections 9-2 – 9-4: NOK 600 million (sale of medicines by prescription or requisition). Section 3-5: NOK 2.6 million The simplifications will entail significant cost reductions.
Schedule	The prescription programme shall be implemented by 1 April 2010. The common target for the players that are involved is for 80 per cent of the prescriptions to be electronic by the end of 2011.

Elimination of obligation to submit narcotics accounts

Act/regulation	REG-2001-02-26 no. 178 Pharmacy Regulations
Information obligation	Section 31 Registration and keeping of narcotics accounts.
Description	The Norwegian Medicines Agency no longer requires that forms/accounts shall be submitted every year, but the accounting obligation remains and it shall be possible to show documentation in the event of an inspection.
Object	Less reporting to the authorities.
Who benefits from the measure	Pharmacies.
Estimated cost of the information obligation	NOK 16 million
Schedule	Implemented from 1 January 2007.

Common reporting for pharmacy chains

Act/regulation	REG-2001-02-26 no. 178 Pharmacy Regulations
Information obligation	Section 29 Preparation and submission of accounts to the Norwegian Medicines Agency.
Description	The three large pharmacy chains (which own 488 out of the 613 pharmacies in Norway) currently have an opportunity to submit all their accounting information at the same time as an Excel file. The chains' auditor can also submit a combined report for all the pharmacies in the chain if one auditor is responsible for all auditing in the chain. This scheme was used for the first time for the accounts in 2006.
Object	Simplified reporting of accounting information.
Who benefits from the measure	Pharmacies.
Estimated cost of the information obligation	NOK 15 million
Schedule	Introduced in 2007 (accounts for 2006).

Elimination of requirement for an application for approval of a point of sale

Act/regulation	REG-2003-08-14 no. 1053 Regulations relating to sale of over-the-counter medicines outside a pharmacy
Information obligation	Section 3 Application for a licence to sell medicines Section 3 Appendix to application for a licence to sell medicines
Description	The requirement to submit an application for approval as a point of sale for medicines outside a pharmacy has been eliminated.
Object	Simplify the routines and save resources for authorities and industry and commerce.
Who benefits from the measure	Points of sale (grocery stores, kiosks, petrol stations, health food stores etc.), wholesalers and the authorities (Norwegian Medicines Agency).
Estimated cost of the information obligation	A total of NOK 0.6 million (entire cost will be eliminated).
Schedule	Implemented from 15 January 2008.

Electronic reporting of medical and doctor's declarations to the Norwegian Labour and Welfare Organisation

<i>Act/regulation</i>	REG-2007-06-27 no. 897 Regulations relating to benefits for the reimbursement of expenses for examination and treatment by a doctor
<i>Information obligation</i>	Section 7 Submission of the form Medical Assessment of Work Capacity in the Event of Illness, PART A.
<i>Description</i>	A draft legislative amendment to Section 21-4 of the National Insurance Act has been prepared, and it grants regulatory authority to demand the electronic submission of declarations and statements that are mentioned in the second paragraph of the provision, including medical and doctor's certificates, to the Norwegian Labour and Welfare Organisation. The draft legislation concerns requirements for the electronic submission of medical and doctor's declarations to the Norwegian Labour and Welfare Organisation. Doctors shall send this type of information electronically to the Norwegian Labour and Welfare Organisation via Norsk Helsenet instead of on diskettes or paper-based forms.
<i>Object</i>	The object is to increase the efficiency of how the government and doctors can solve tasks and free up resources for other tasks. For the government this could mean a better follow-up of other welfare offerings, and for doctors this could mean more time for treating patients.
<i>Who benefits from the measure</i>	The government (Norwegian Labour and Welfare Organisation here), doctors and patients.
<i>Estimated cost of the information obligation</i>	The regulations are new and do not replace measured regulations. There are therefore no cost estimates.
<i>Schedule</i>	The plan is to establish regulatory authority in Section 21-4 of the National Insurance Act by 1 January 2009. Regulatory authority will give grounds for requiring the electronic submission of medical and doctor's declarations from doctors to the Norwegian Labour and Welfare Organisation. Several prerequisites must, however, be met before such a requirement can enter into force, and it is difficult to say anything about the time aspect at present.

Electronic submission of direct settlement to the Norwegian Labour and Welfare Organisation

Act/regulation	REG-2007-06-27 no.897 Regulations relating to benefits for the reimbursement of expenses for examination and treatment by a doctor
Information obligation	Section 4 Issuance of a bill for doctor services on the prescribed form.
Description	Doctors shall send this type of information electronically to the Norwegian Labour and Welfare Organisation via Norsk Helsenet instead of on diskettes or paper-based forms. A legal electronic communication requirement related to the submission of claims for direct settlement (doctor's bills) will be laid down in regulations pursuant to Section 22-2 of the National Insurance Act.
Object	The object is to increase the efficiency of how the government and doctors can solve tasks to free up resources for other tasks. For the government this could mean a better follow-up of other welfare offerings, and for doctors this could mean more time for treating patients.
Who benefits from the measure	Patients/users, doctors and Norwegian Labour and Welfare Organisation.
Estimated cost of the information obligation	The regulations are new and do not replace measured regulations. There are therefore no cost estimates.
Schedule	Several prerequisites must be met before a requirement for the electronic submission of direct settlement can enter into force. These are difficult and time-consuming processes, and it is therefore difficult to say anything about the time aspect at present.

Elimination of prior authorisation for support for certain dental treatments

<i>Act/regulation</i>	REG-2007-12-20 no. 1549 Regulations relating to benefits for the reimbursement of expenses for examination and treatment by a dentist for diseases These regulations replace REG-2006-12-19-1579
<i>Information obligation</i>	Support for treatment by a dentist.
<i>Description</i>	The regulations have been amended. The grounds for benefits from Section 5-22 of the National Insurance Act have been transferred to Section § 5-6 of the Benefit Provisions. In connection with this amendment the Ministry has prepared new regulations for Section 5.6. The amendment entails, for example, that earlier applications to the Norwegian Labour and Welfare Organisation for prior authorisation (dentist applied on behalf of the patient) of support for certain dental treatments has been eliminated. Dentists do not have to apply in advance and can start treatment when they feel that the treatment should be started.
<i>Object</i>	The main object of the amendment is to strengthen the rights of patients by simplifying the regulations. The transfer provides a better focus for the services for which benefits are paid.
<i>Who benefits from the measure</i>	Patients/users, dentists and Norwegian Labour and Welfare Organisation.
<i>Estimated cost of the information obligation</i>	Cost has not been estimated.
<i>Schedule</i>	Implemented on 1 January 2008.

Electronic communication in the Norwegian Medicines Agency

Act/regulation	REG-2001-02-26 no. 178 Pharmacy Regulations REG-1999-12-22 no. 1559 Medicinal Products Regulations
Information obligation	<ul style="list-style-type: none"> • Pharmacy Regulations Section 29 Preparation and submission of accounts to the Norwegian Medicines Agency Section 14 Operating licence application Medicinal Products Regulations Section 3-1 Marketing authorisation application Section 3-6 Application for a marketing authorisation exemption – veterinary Section 4-8a Simplified marketing authorisation application – natural medicines Section 4-34 Application for renewal of a marketing authorisation Section 9-6 Application for approval of a change
Description	The Norwegian Medicines Agency has prepared a general description of a programme for the introduction of electronic interaction.
Object	To facilitate more efficient interaction with the medicines supply chain and the industry. This can make communication with the pharmaceutical industry easier during the application process and when the application has been processed.
Who benefits from the measure	Pharmaceutical industry, pharmacies, authorities
Estimated cost of the information obligation	A total of around NOK 50 million for all the information requirements.
Schedule	We will conduct a pilot project in 2008 to define the details for a programme with regard to the activities, resource requirements, IT solutions, cost estimates, etc.



NORWEGIAN MINISTRY
OF JUSTICE AND THE POLICE



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Delegation of authority for the inspection of maritime electrical installations

Act/regulation	REG-2001-12-04 no. 1450 Regulations relating to maritime electrical installations
Information obligation	Inspection of maritime electrical installations.
Description	The Directorate for Civil Protection and Emergency Planning will consider the possibility of delegating the class authority for classed passenger vessels when the class and the directorate's inspectors have somewhat overlapping tasks.
Object	To avoid overlapping in connection with various inspections.
Who benefits from the measure	The shipping industry when various inspections can be performed at the same time by the same persons.
Estimated cost of the information obligation	NOK 8.4 million
Schedule	

Coordinated deadline for submissions to the Supervisory Council for Legal Practice

Act/regulation	REG-1996-12-20 no. 1161 Advocate Regulations
Information obligation	Obligation of advocates to submit accounting information to the Supervisory Council for Legal Practice.
Description	The Ministry of Justice is considering the possibility of changing the deadline for submissions to the Supervisory Council for Legal Practice, in order to coordinate the deadline for submissions to the Supervisory Council for Legal Practice with the deadline for the submission of tax returns.
Object	It is assumed that a coordinated deadline will result in less time consumption and lower auditor bills.
Who benefits from the measure	All practicing advocates.
Estimated cost of the information obligation	NOK 9 million
Schedule	

Electronic submission of fee reports

Act/regulation	REG-1997-12-03 no. 1441 Fee Regulations
Information obligation	Submission of work reports when the government is to pay for the fees.
Description	The introduction of the electronic submission of fee reports to the county governor (work in progress at the Ministry of Government Administration and Reform). Start-up of a pilot project for the electronic submission of fee reports to the courts (to be initiated by the National Court Administration).
Object	To reduce work associated with fee reports.
Who benefits from the measure	All practicing advocates with assignments that are paid for by the government. Address for submission of the fee reports (County Governor or Court).
Estimated cost of the information obligation	NOK 5.9 million
Schedule	

Coordinated reporting

Act/regulation	ACT-1997-06-13 no. 44 Limited Liability Companies Act, Section 6-15, first paragraph
Information obligation	The general manager's obligation is to advise the Board of Directors of the company's operations, position and earnings performance every third month.
Description	A legislative amendment 2006/88 changed this to the information shall be provided every fourth month.
Object	This change entails that the information obligation is better adapted to the company's other reporting obligations, including the deadlines for the payment of National Insurance contributions and value added tax.
Who benefits from the measure	Limited liability companies.
Estimated cost of the information obligation	
Schedule	Implemented.

Reduction in the number of regulations/information requirements

Act/regulation	All the HSE regulations under the Directorate for Civil Protection and Emergency Planning
Information obligation	
Description	
Object	Reduce the number of requirements for business and industry in accordance with the project "A Simpler Norway". This model entails simplification in the authorisation regime and the rule of red tape. The regulations shall be more user-friendly. Unnecessary details and duplicate regulations shall be eliminated. Five regulations shall be repealed and 32 regulations will become 11 regulations.
Who benefits from the measure	Anyone who is affected by HSE regulations.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Continuous implementation of the recommended regulation model until 1 January 2011.

Consideration of allowing digitalised information on the annual accounts for shareholders

Act/regulation	ACT-1997-06-13 no. 14 Limited Liability Companies Act; Section 5-5, third paragraph; Section 5-6, fourth paragraph, Section 13-12, first paragraph etc.; and ACT-1997-06-13 no. 45 Public Limited Liability Companies Act; Section 5-6, fourth paragraph
Information obligation	Annual reports, merger plans, etc., shall be distributed to all the shareholders.
Description	Consideration of allowing the annual accounts etc. to be available on the company's website on the Internet for a period of time prior to the General Meetings. The annual reports etc. will then only be sent to those who actually request it. Accordingly, a transition to digitalised information to advise the shareholders of the documents to be discussed at the General Meeting will also be considered.
Object	Save the companies the cost of distributing the annual report etc. to the shareholders.
Who benefits from the measure	Limited liability companies and shareholders.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	

Electronic communication for registration of property rights

<i>Act/regulation</i>	ACT-1935-06-07 no. 2 Property Rights Registration Act, ACT-1980-02-08 no. 2 Mortgages and Pledges Act, ACT-1939-02-17 no. 1 Debt Instrument Act, ACT-1992-06-26 no. 86 Enforcement Act
<i>Information obligation</i>	Registration of information in the Land Register, Register of Mortgages, etc.
<i>Description</i>	A pilot project has been initiated with electronic communication for registration in the Land Register and Register of Mortgaged Movable Property. Further development of the project with respect to business and industry is dependent to a great extent on the willingness of business and industry to make investments on their side. Evaluation of a scheme where all registration will be electronic from 1 January 2012.
<i>Object</i>	A more uniform practice and better quality for the Land Register. Lower administration costs. Faster registration means a more efficient finance and real estate market with lower transaction costs.
<i>Who benefits from the measure</i>	Government, business and industry, and private individuals.
<i>Estimated cost of the information obligation</i>	Cost has not been estimated.
<i>Schedule</i>	65 per cent of the documents shall be electronic by the end of 2010 (out of 1.4 million documents). Possible 100 per cent from 1 January 2012, see above.

Video surveillance

Act/regulation	ACT-2000-04-14 no. 31 Personal Data Act, Section 40
Information obligation	
Description	Evaluate the rules for television monitoring as part of the ongoing follow-up examination of the Act.
Object	
Who benefits from the measure	
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	



**NORWEGIAN MINISTRY OF LOCAL GOVERNMENT
AND REGIONAL DEVELOPMENT**



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Electronic applications for planning and building matters

Act/regulation	<p>Will include several acts and regulations in the building and construction area</p> <p>ACT-1985-06-14 no. 77 Planning and Building Act (PBL)</p> <p>REG-2003-06-24 no. 749 Regulations relating to administrative processes and control in building matters</p> <p>REG-1997-01-22 no. 35 Regulations relating to approval of enterprises for the right to accept responsibility (GOF)</p> <p>REG-1997-01-22 no. 23 Regulations relating to requirements for construction works and products for construction works (TEK)</p>
Information obligation	
Description	<p>Further development and increased use of ByggSøk. ByggSøk is a public system for electronic communication in planning and building matters. If an application is filled in electronically the applicant is led through an application process that is adapted to the measure. The applicant can receive help while filling in the application and see if there are any errors in the application. ByggSøk has links to data registers, so that information can be retrieved directly into the application. ByggSøk enables the reuse of data for the next application.</p>
Object	<p>Simpler and more efficient application process for the building and construction industry. Faster administrative processing for the authorities.</p>
Who benefits from the measure	<p>Building and construction industry, local authorities.</p>
Estimated cost of the information obligation	<p>Total cost for the regulations:</p> <p>REG-2003-06-24 no. 749 (SAK): NOK 994.1 million</p> <p>REG-1997-01-22 no. 35 (GOF): NOK 36.53 million</p> <p>REG-1997-01-22 no. 23 (TEK): NOK 23.27 million</p> <p>The cost reduction is dependent on how quickly the local authorities and industry start using the solutions. Estimated to be NOK 50-200 million by 2009.</p>
Schedule	<p>Ongoing development. The number of local authorities that use ByggSøk will increase from 105 to 250 in 2008.</p>

Better information on building application requirements

Act/regulation	Will include several acts and regulations in the building and construction area ACT-1985-06-14 no. 77 Planning and Building Act (PBL) REG-2003-06-24 no. 749 Regulations relating to administrative processes and control in building matters REG-1997-01-22 no. 35 Regulations relating to approval of enterprises for the right to accept responsibility (GOF) REG-1997-01-22 no. 23 Regulations relating to requirements for construction works and products for construction works (TEK)
Information obligation	
Description	Better information on actual reporting requirements.
Object	More efficient application process.
Who benefits from the measure	Building and construction industry.
Estimated cost of the information obligation	Cost is only estimated at the act and regulation level and it is not possible to break it down to the information obligation level. The cost reduction is assumed to be NOK 5-10 million.
Schedule	

Elimination of the requirement for sending a copy of a notice to neighbours to the local authority

<i>Act/regulation</i>	ACT-1985-06-14 no. 77 Planning and Building Act REG-2003-06-24 no. 749 Regulations relating to administrative processes and control in building matters
<i>Information obligation</i>	Section 94, No. 3. Submission of a copy of notices to neighbours.
<i>Description</i>	Requirement will be eliminated in the new Planning and Building Act.
<i>Object</i>	Simplified application process for building matters.
<i>Who benefits from the measure</i>	Building and construction industry and private individuals.
<i>Estimated cost of the information obligation</i>	NOK 112 million (entire cost will be eliminated).
<i>Schedule</i>	Expected implementation in 2009.



NORWEGIAN MINISTRY
OF CULTURE AND CHURCH AFFAIRS



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Eliminate the daily report requirement in the Bingo Regulations

Act/regulation	REG-2004-11-30 no. 1528 Bingo Regulations
Information obligation	Vouchers for daily report.
Description	Evaluation to eliminate the requirement for a separate report from each seller of bingo tickets. One alternative may be that some of the information that is currently found in the voucher report can be included in the actual daily report.
Object	The object of this proposed change is to reduce the use of resources by bingo organisers, and especially local radio stations that arrange bingo games.
Who benefits from the measure	The government and the enterprises who achieve a reduction in costs due to the proposal.
Estimated cost of the information obligation	Around NOK 5 million (entire cost will be eliminated, possibly somewhat less if we have to include portions of the information included in the report in daily reports).
Reduced benefit	Can result in a lower level of awareness for individual sellers of bingo tickets and a reduction in the control opportunities for the Norwegian Gaming Board.
Schedule	Current implementation date is 1 January 2010.

Better reporting solutions for local broadcasters who arrange bingo games

Act/regulation	REG-2004-11-30 no. 1528 Bingo Regulations
Information obligation	Daily report required. Separate accounts shall be kept and submitted for the main game and any side games.
Description	Reporting is directly to the Norwegian Gaming Board now, so that there is only one agency to deal with from 1 January 2007. The Norwegian Gaming Board will evaluate possible changes in their reporting form, so that it will be more suitable for reporting from local broadcasters who arrange bingo games (radio bingo).
Object	The purpose of the proposed change is to make the requirements that apply to the actual reporting easier and more comprehensible for the industry.
Who benefits from the measure	Enterprises and the government.
Estimated cost of the information obligation	NOK 1.51 million It will probably not represent any major cost savings, but the reporting process will be easier to understand.
Schedule	Current implementation date is 1 January 2009.

Simplifications in the system for the registration of videograms with the Norwegian Media Authority

<i>Act/regulation</i>	ACT-1987-05-15 no.21 Film and Videogram Act, REG-1999-12-20 no. 1515 Film and Videogram Regulations
<i>Information obligation</i>	Registration and labelling of videograms for commercial sale.
<i>Description</i>	Evaluate opportunities for simplifications in the system for the registration of videograms with the Norwegian Media Authority. Testing of new ways of working in supervision and registration, including a closer evaluation of the specific simplification measures proposed in the Oxford report. The videogram industry's responsibility related to the commercial sale of videograms and the Norwegian Media Authority's supervision duties.
<i>Object</i>	To ensure that the system for the registration of videograms and clarification of the distribution of responsibility between the industry/distributors and supervision is as efficient and rational as possible.
<i>Who benefits from the measure</i>	<p>Public administration – a more efficient registration system and a clarification of the responsibility limits will make the scheme less resource intensive for the administration.</p> <p>Industry – improved efficiency in the Norwegian Media Authority and clarification of responsibilities can also entail that the system will be less time consuming and resource intensive for the industry.</p> <p>General public – improved efficiency can free up resources in the Norwegian Media Authority that can be used for more direct supervision activities, cf. object of the act is to protect children and young people.</p>
<i>Estimated cost of the information obligation</i>	NOK 2.6 million (incl. registration, payment of fees, reporting of sales, labelling and spot checks).
<i>Schedule</i>	The study by the Norwegian Media Authority will start up in February 2008 and end around February 2009. Further follow-up will be dependent on whether the proposed measures require an amendment of acts or regulations.

Music videos are excluded from the Act's rules concerning the payment of duty to the Norwegian Cinema and Film Foundation

Act/regulation	REG-1999-12-20 no. 1515 Regulations relating to videograms
Information obligation	
Description	Music videos are excluded from the Act's rules concerning the payment of duty to the Norwegian Cinema and Film Foundation, registration obligation and labelling requirements.
Object	To remedy the practical problems the music industry experienced maintaining the registration and labelling requirements. The change also ensured consistency in the regulations.
Who benefits from the measure	The music industry is thus exempted in practice from the rules in the Film and Videogram Act, with the exception of the rules that apply to commercial showings (cinema).
Estimated cost of the information obligation	NOK 2.6 million (incl. registration, payment of fees, reporting of sales, labelling and spot checks).
Schedule	The regulations were amended on 12 July 2007 and the amendment entered into force on 1 August 2007.

No advance control of films with an 18-year age limit

Act/regulation	ACT-1987-05-15 no. 21 Act relating to films and videograms
Information obligation	Fee for advance control of films and videograms, cf. Section 4-3.
Description	As a result of the adoption of a new Section 100 concerning freedom of expression in the Constitution, the Film and Videogram Act was amended effective 1 January 2007. The amendment entails, for example, a repeal of the so-called "adult censorship", i.e. films that are to be shown exclusively to persons over the age of 18 are no longer subject to advance control by the Norwegian Media Authority. Such films must nevertheless be registered. A fee pursuant to Section 4-3 is not collected for films that are not controlled in advance.
Object	To make the act compliant with the new Section 100 in the Constitution.
Who benefits from the measure	Distributors of cinema films that are to be shown with an 18-year age limit.
Estimated cost of the information obligation	Around NOK 1.5 million. Estimated cost reduction of around NOK 97,000 (in 2007 around 5.5 per cent of the cinema films were not controlled in advance).
Schedule	The Act was amended by Act no. 104 of 22 December 2006. The amendments entered into force on 1 January 2007.

Eliminate the requirement for a broad selection in video stores

Act/regulation	ACT-1987-05-15 no.21 Film and Videogram Act, REG-1999-12-20 no. 1515 Film and Videogram Regulations
Information obligation	Permit for showing or selling films or videograms commercially, cf. Section 2 of the Act.
Description	The right of the local authorities to stipulate permit conditions concerning the broadness of the video selection was abolished.
Object	To make the act compliant with the new Section 100 in the Constitution.
Who benefits from the measure	Video stores can no longer be required to have a broad selection.
Estimated cost of the information obligation	NOK 50,000
Schedule	The regulations were amended effective 8 February 2008.

Application portal/database for grants for rhythmic music

Act/regulation	<ul style="list-style-type: none"> – Regulations relating to grants from the Sound and Image Fund – Act relating to fees for the public showing of performances etc. by performing artists – Regulations relating to the Performing Artists' Fund – Regulations relating to the administration of the Performing Artists' Fund and determination of the fee for the public showing of sound recordings that are not protected pursuant to the Copyright Act – Regulation relating to grants from the Norwegian Cultural Fund
Information obligation	An application and report on the use of grants must be submitted.
Description	An application portal/database for grants for rhythmic music, cf. discussion in Report no. 21 to the Storting (2007-2008) Interaction. A boost for rhythmic music. The application portal shall encompass the Sound and Image Fund, Performing Artists' Fund and Norwegian Cultural Fund grant schemes.
Object	The object is to simplify the application and reporting process for both applicants and grant providers.
Who benefits from the measure	Applicants and grant providers.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Not clarified.



NORWEGIAN MINISTRY
OF AGRICULTURE AND FOOD



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Travel allowance for veterinaries

Act/regulation	REG-1994-10-10 no. 924 Regulations relating to travel allowances for veterinaries (Replaced by REG-2006-12-18 no. 1496 Regulations relating to subsidies for veterinary travel)
Information obligation	Reimbursement application for travel allowance.
Description	The application forms have not been adapted for electronic applications, but the form is available electronically and can be filled in and stored as a copy. Transition from monthly to quarterly reporting.
Object	To eliminate the need to copy applications. Fewer reports per year.
Who benefits from the measure	Enterprises and public administration.
Estimated cost of the information obligation	NOK 6.73 million Cost reduction: uncertain estimate of NOK 2.5 million.
Schedule	The measures have been implemented. Quarterly reporting was introduced from 1 January 2007.

Further development of Web-Skas

Act/regulation	REG-2006-07-03 no. 881 Regulations relating to the Forestry Fund etc. REG-2004-02-04 no. 447 Regulations relating to subsidies for commercial and environmental forestry measures
Information obligation	Demands for payment from the Forestry Fund and applications for reforestation subsidies.
Description	Further development of the electronic Web-Skas solution is under evaluation so that documentation of payment demands and subsidy applications for reforestation can be sent electronically.
Object	To increase efficiency as a result of the option to send documentation electronically.
Who benefits from the measure	Forestry industry and public administration in the municipalities.
Estimated cost of the information obligation	NOK 4.28 million Cost reduction: estimated at NOK 1 million
Schedule	During 2008.

Form simplification – Forestry Fund

Act/regulation	REG-2006-07-03 no. 881 Regulations relating to the Forestry Fund etc. REG-2004-02-04 no. 447 Regulations relating to subsidies for commercial and environmental forestry measures
Information obligation	Demands for payment from the Forestry Fund and applications for reforestation subsidies.
Description	A critical review of the forms is under consideration with a purpose to eliminate the information obligations that are no longer necessary and update the forms with user-friendly instructions for completion of the forms. Make provisions so that the forms can be completed and sent electronically by e-mail.
Object	To establish a better overview of what forms and information are required. To facilitate efficient completion and transmission.
Who benefits from the measure	Forestry industry.
Estimated cost of the information obligation	NOK 4.28 million Cost reduction: uncertain estimate of NOK 0.75 million
Schedule	During 2008.

Market electronic Forestry Fund scheme

Act/regulation	REG-2006-07-03 no. 881 Regulations relating to the Forestry Fund etc. REG-2004-02-04 no. 447 Regulations relating to subsidies for commercial and environmental forestry measures
Information obligation	Demands for payment from the Forestry Fund and applications for reforestation subsidies.
Description	Even better marketing of the new rules for the Forestry Fund scheme are under evaluation, including the opportunity to access accounts and send electronic payment demands by means of the Forestry Fund.
Object	To provide better and more frequent information on accounts, as well as better knowledge of the Norwegian Agricultural Authority's electronic solution. More information on changes to the Forestry Fund scheme.
Who benefits from the measure	Forestry industry.
Estimated cost of the information obligation	NOK 4.28 million Cost reduction: If everyone uses Web-Skas – NOK 2 million.
Schedule	During 2008.

Simpler applications for the import of agricultural products

Act/regulation	REG-2001-12-21 no. 1647 Regulations relating to customs duties on processed agricultural products, Section 9
Information obligation	Submission of an ingredients declaration to the Norwegian Agricultural Authority for the import of finished products.
Description	Support for the electronic submission of applications to import schemes for agricultural products.
Object	To provide simpler completion of applications and a better overview. To enable more efficient use of resources.
Who benefits from the measure	Enterprises and the public sector.
Estimated cost of the information obligation	NOK 2.9 million Cost reduction: A very uncertain estimate is a 50 per cent reduction of the costs, which would give in turn a reduction of NOK 1.4 million.
Schedule	During the first half of 2008.

Simpler application for export subsidies for meat

Act/regulation	REG-2004-12-21 no. 1747 Regulations relating to export subsidies for meat, Section 6
Information obligation	Application for subsidies for the delivery of certain processed meat products.
Description	Support for the electronic submission of applications for export subsidies for meat is under evaluation.
Object	To provide simpler completion of applications and a better overview. To enable more efficient use of resources.
Who benefits from the measure	Enterprises and the public sector.
Estimated cost of the information obligation	NOK 0.43 million Cost reduction: A very uncertain estimate is a 50 per cent reduction of the costs, which would give in turn a reduction of NOK 0.2 million.
Schedule	During 2009.

Simpler application for price write-downs for agricultural products

Act/regulation	REG-2004-12-21 no. 1821 Regulations relating to price write-downs for agricultural products, Section 6
Information obligation	Application for subsidies for price write-downs for industrially processed agricultural products.
Description	Support for the electronic submission of applications for price write-downs for agricultural products.
Object	To provide simpler completion of applications and a better overview. To enable more efficient use of resources.
Who benefits from the measure	Enterprises and the public sector.
Estimated cost of the information obligation	NOK 0.37 million Cost reduction: A very uncertain estimate is a 50 per cent reduction of the costs, which would give in turn a reduction of NOK 0.2 million.
Schedule	During the first half of 2008.

Simpler application for export subsidies for agricultural products

Act/regulation	REG-2004-12-21 no. 1746 Regulations relating to export subsidies for agricultural products, Section 6
Information obligation	Application for export subsidies for industrially processed agricultural products for export and delivery to special markets.
Description	Support for the electronic submission of applications for export subsidies for agricultural products is under evaluation.
Object	To provide simpler completion of applications and a better overview. To enable more efficient use of resources.
Who benefits from the measure	Enterprises and the public sector.
Estimated cost of the information obligation	NOK 0.19 million Cost reduction: A very uncertain estimate is a 50 per cent reduction of the costs, which would give in turn a reduction of NOK 0.1 million.
Schedule	During 2009.

Increasing the efficiency of recordkeeping for animal health personnel

Act/regulation	ACT-2001-06-15 no. 75 Animal Health Personnel Act, Section 24 and REG-2006-02-20 no. 229 Regulations relating to recordkeeping for animal health personnel
Information obligation	Recordkeeping for animal health personnel.
Description	Preparation of instructions and amendment of the regulations.
Object	To make recordkeeping more efficient – contribute to a good understanding of the scope of the recordkeeping obligations.
Who benefits from the measure	Enterprises (animal health personnel).
Estimated cost of the information obligation	NOK 76.62 million Cost reduction: estimated at NOK 2.3 million
Schedule	During 2008.

Elimination of after-hours duty statements/reports to the Norwegian Food Safety Authority

Act/regulation	REG-2005-03-09 no. 224 Regulations relating to after-hours veterinary duty, Section 4
Information obligation	Submission of after-hours duty statements/reports to the Norwegian Food Safety Authority.
Description	Responsibility for the after-hours duty scheme will be transferred to the local authorities.
Object	To assign responsibility for the organisation of clinical veterinary duty outside normal working hours to the local authorities.
Who benefits from the measure	Enterprises (animal health personnel).
Estimated cost of the information obligation	NOK 2.49 million (entire cost will be eliminated).
Schedule	Regulations repealed on 14 April 2008.

Elimination of applications for participation in after-hours veterinary duty

Act/regulation	REG-2005-03-09 no. 224 Regulations relating to after-hours veterinary duty, Section 4
Information obligation	Application for participation in the after-hours veterinary duty.
Description	Responsibility for the after-hours duty scheme will be transferred to the local authorities.
Object	To assign responsibility for the organisation of clinical veterinary duty outside normal working hours to the local authorities.
Who benefits from the measure	Enterprises (animal health personnel).
Estimated cost of the information obligation	NOK 0.08 million (entire cost will be eliminated).
Schedule	Regulations repealed on 14 March 2008.

Exemption for mortgage certificates for applications to the rural development fund

Act/regulation	REG-2005-01-24 no. 53 Regulations relating to funds for rural development
Information obligation	Application for rural development funds.
Description	Mortgage certificate requirement will be eliminated (can be obtained electronically).
Object	To eliminate the cost of obtaining a mortgage certificate.
Who benefits from the measure	Enterprises.
Estimated cost of the information obligation	NOK 6.04 million Cost reduction: estimated at NOK 0.5 million
Schedule	During 2008.

Reduced reporting on animal diseases

Act/regulation	REG-1990-02-05 no. 144 Regulations relating to instructions for animal diseases
Information obligation	Monthly reporting of C diseases.
Description	Proposal to repeal the regulatory requirement to report non-findings.
Object	To reduce the reporting burden.
Who benefits from the measure	Enterprises (animal health personnel).
Estimated cost of the information obligation	NOK 3.2 million Cost reduction: estimated at NOK 1.6 million
Schedule	During 2008.

Simpler reporting – Poultry Regulations

Act/regulation	REG-1995-03-21 no. 265 Regulations on hygiene and control etc. relating to the production and placing on the market of fresh poultry meat
Information obligation	Poultry producers' obligation to keep an operational register.
Description	Fully EEA-based – will be changed now due to the hygiene package.
Object	Simpler reporting.
Who benefits from the measure	Enterprises.
Estimated cost of the information obligation	NOK 20.6 million Cost reduction: estimated at NOK 12.3 million
Schedule	No earlier than 1 October 2008.

Further development of the IT system MATS

Act/regulation	ACT-2003-12-19 no. 124 relating to food production and food safety etc. (Food Safety Act), ACT 1974-12-20 no. 73 relating to animal protection and ACT-1992-12-04 no. 130 relating to animal husbandry and the associated regulations
Information obligation	Reporting in accordance with the regulations, applications for approvals and notices to the Norwegian Food Safety Authority.
Description	The Norwegian Food Safety Authority is in the process of developing a new workflow and decision support system for its inspection activities (MATS). The solution also includes electronic self-service concept solutions for the industry's reporting/applications/notices to the Norwegian Food Safety Authority. The solution will lay the foundation for integration with other relevant factors according to the principle that the same information shall only be registered once.
Object	The object of the system is to increase the quality of the Norwegian Food Safety Authority's inspection activities, improve technical management and simplify and improve the enterprises' contract with the Norwegian Food Safety Authority. This means, for example, that business data will be retrieved from the Central Coordinating Register for Legal Entities/Population Register. There is ongoing cooperation with other government agencies to establish common reporting or the collection of necessary information directly from the primary source. Altinn is used as a logon channel to each the MATS self-service solution. Deep linking from Altinn has been chosen to provide a self-service solution that enables dialogue with the user.
Who benefits from the measure	Norwegian Food Safety Authority, enterprises.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Development project started in January 2006 and shall be completed by the middle of 2009.

New animal health strategy

Act/regulation	<p>ACT-2001-06-15 no. 75 relating to veterinary surgeons and other animal health personnel and ACT-2003-12-19 no. 124 relating to food production and food safety etc. (Food Safety Act)</p> <p>Several regulations will be affected, including various regulations relating to reporting, disease registers and disease regulations.</p>
Information obligation	
Description	<p>In 2007 the Norwegian Food Safety Authority has worked on a project concerning Norway's future administration of animal health. This project will publish its report in the first half of 2008. A number of changes with regard to what diseases are to be reported and how will be proposed here. The establishment of an animal health portal will also be proposed to ensure efficient alerting and give the industry an opportunity to use the data that is registered. The project has been in close contact with the industry throughout the entire process. Proposals will be prepared for follow-up measures based on the report. The EU has also started to work on a new animal health strategy.</p>
Object	<p>International developments have led to a need to define national leeway, clarification of roles and interaction between the authorities and industries. The distribution of costs between the public and private sectors, animal health and animal welfare are prerequisites for public health and food safety. There is a need for reporting systems that provide reliable knowledge of the relevant animal health status and systems for the optimal use of animal health data in the public and private sectors.</p> <p>Animal health portal: to ensure efficient alerting and give the industry an opportunity to use the data that is registered.</p>
Who benefits from the measure	Public administration and the industries.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	The animal health portal must be developed over a number of years.

Evaluation of whether the Livestock Register should be integrated with MATS

Act/regulation	ACT-2003-12-19 no. 124 relating to food production and food safety etc. (Food Safety Act), REG-2002-09-03 no. 970 relating to the labelling and reporting of animals
Information obligation	Report on cattle husbandry.
Description	<p>Whether the current Livestock Register should be phased out and replaced by corresponding functionality in MATS is currently under evaluation. Since the quality of the identifier in the current Livestock Register is not adequate to satisfy the requirements for an identifier in an e-tracking context, which is a major project under the Ministry of Agriculture and Food, changes must, therefore, be made to the Livestock Register, and either the current register shall be maintained or it shall be integrated with MATS.</p> <p>The Norwegian Agricultural Authority and the Norwegian Food Safety Authority are cooperating on integration between the Norwegian Agricultural Authority's production subsidy system. This can contribute to an improvement in the quality of the Livestock Register and simplification for the industry players. If a decision is made to integrate the Livestock Register with MATS, it will mean that it will be easier technically to integrate it with the systems of the Norwegian Agricultural Authority.</p>
Object	To improve the quality of the Livestock Register and reduce market disturbances attributed to the fixed registration dates for livestock in the subsidy schemes.
Who benefits from the measure	Public administration, industry players and consumers.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Undetermined.



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Simplified reporting to the new EE Register

Act/regulation	REG-2004-06-01 no. 930 Regulations relating to the recycling and processing of waste
Information obligation	Chapter 1, Section 1-19 Reporting obligation for the collection and processing of electrical and electronic (ee) products.
Description	Earlier manufacturers/importers of ee products were required to report to the Norwegian Pollution Control Authority the production, export and import of such products, as well as the volumes and types of ee waste that were collected, recycled or subjected to other proper treatment in accordance with the rules. Now this reporting obligation has been assigned to the collecting companies, who are to report to a newly established EE Register on behalf of the member companies.
Object	To simplify the reporting for business and industry and the authorities. To provide easy access to information in a combined electronic register and provide an overview of what manufacturers/importers are members in a collecting company.
Who benefits from the measure	The industry, the authorities.
Estimated cost of the information obligation	NOK 1.4 million
Schedule	Entered into force on 1 July 2006.

Reporting obligation can replace applications for cross-border waste transport

Act/regulation	REG-2004-06-01 no.930 Regulations relating to the recycling and processing of waste
Information obligation	An application shall be submitted to the Norwegian Pollution Control Authority for a permit for the cross-border transport of waste.
Description	If there is an agreement with another EEA State, the government can bilaterally simplify the notification procedures for certain types of cross-border waste transport. There is a plan to enter into such an agreement with Finland. This change is attributed to a new EU decree.
Object	To simplify the routines when environmental considerations do not call for any stricter requirements and geographic conditions indicate that the waste should be transported over another country's territory or can be processed more rationally in another EEA country.
Who benefits from the measure	Waste transporters with cross-border activities, environmental authorities.
Estimated cost of the information obligation	NOK 1.4 million
Schedule	Summer 2008.

Standardised requirements for small and medium-sized enterprises that can give exemption for applications for polluting actions

Act/regulation	ACT-1981-03-13 no.6 Pollution Control Act
Information obligation	Section 11: Requirement to submit a permit application for polluting actions. Section 12: Provide any information that is necessary in the permit application.
Description	New rules for certain types of enterprises are stipulated in the Regulations relating to the limitation of pollution, REG-2004-06-01-931, Chapters 24, 26-30. Small and medium-sized enterprises with uniform production processes and the same type of emissions shall be regulated by standardised, uniform requirements that shall apply to all enterprises in an industry. In accordance with the new rules the enterprises can be exempted from applying for a permit in accordance with Section 11 if they meet the given requirements. A reporting obligation will be introduced instead for these enterprises.
Object	A reporting instead of an application obligation will save time for the affected enterprises.
Who benefits from the measure	Small and medium-sized businesses.
Estimated cost of the information obligation	Section 12 of the Pollution Control Act: NOK 0.4 million The costs associated with a reporting obligation will be lower than the current obligation to submit a permit application.
Schedule	Autumn 2008.

Simplification of CO₂ reporting requirement

Act/regulation	REG-2004-12-23 no. 1851 Climate Quota Regulations
Information obligation	Section 2-1: CO ₂ emissions shall be reported to the Norwegian Pollution Control Authority through Altinn.
Description	Simplification of the reporting of CO ₂ emissions by reducing the requirement for reporting through Altinn to only the most basic data. Other data will be attached as an Excel spreadsheet. Alternatively consider making necessary changes in Altinn.
Object	To make reporting easier for the enterprises that are subject to quotas and the Norwegian Pollution Control Authority.
Who benefits from the measure	Enterprises subject to quotas and the authorities.
Estimated cost of the information obligation	NOK 1.3 million
Schedule	Spring 2009.

Electronic declaration of hazardous chemicals

Act/regulation	REG-2002-07-16 no. 1139 Regulations relating to the classification and labelling of hazardous chemicals, Chapter V. Declaration
Information obligation	Section 21: Declaration obligation for hazardous chemicals.
Description	An option has been introduced for the electronic submission of declarations (eDeclaration). There are no changes in the requirement with regard to the information that is to be provided to the Product Register in relation to the paper-based solution.
Object	To simplify and save time for the industry and the Product Register. Industry gains access to everything concerning the declaration at a single location. Fewer errors arise and sending is less costly.
Who benefits from the measure	Relevant enterprises and authorities.
Estimated cost of the information obligation	NOK 1.3 million
Schedule	Ongoing.

Electronic reporting of sea salmon and river fishing

Act/regulation	REG-2003-02-25 no. 256 Tools etc. for salmon fishing
Information obligation	Section 1: Anyone who fishes anadromous salmon shall submit a catch report annually for use in public statistics.
Description	<p>Separate registers have been established for sea and river fishing, and they support electronic reporting on specific forms via their own systems.</p> <p>Act no. 47 of 15 May 1992 relating to salmon and freshwater fishing is under revision. It has been proposed that the catch information shall be made confidential. This means that this information shall only be reported to a single agency. The catches will only be reported to Statistics Norway or the County Governor. Any income must be reported to the tax authorities.</p>
Object	To simplify the reporting of catches from sea salmon and river fishing.
Who benefits from the measure	Fishermen and licensees/landowners.
Estimated cost of the information obligation	NOK 4.7 million
Schedule	The river fishing register was established on 1 May 2006. The sea fishing register was established on 1 March 2008.

Electronic application for predatory animal compensation

Act/regulation	REG-1999-07-02 no. 720 Compensation for losses and consequential costs when livestock are killed or injured by predatory animals
Information obligation	Section 14 Application for compensation for loss of livestock
Description	Applications can be submitted for predatory animal compensation via the Internet through an electronic application centre developed by the Directorate for Nature Management that is available at Rovviltportalen.no .
Object	To simplify the application process for agricultural enterprises with livestock.
Who benefits from the measure	Agricultural enterprises with livestock.
Estimated cost of the information obligation	NOK 1.1 million
Schedule	From 2007.

Electronic reporting of emission figures

Act/regulation	ACT-1981-03-13 no. 6 Act relating to protection against pollution and waste (Pollution Control Act)
Information obligation	Section 12: Permit applications shall provide any information that is necessary. As a condition in permits pursuant to Section 11 of the Pollution Control Act, cf. Section 16, requirements are imposed on class 1, 2 and 3 enterprises, as well as enterprises with special preparedness, to report emission figures, as well as the development of preparedness, to the pollution control authorities (self-reporting).
Description	Self-reporting has been available through Altinn since the reporting of 2006 data. The simplification is a response to the pilot survey of the HSE regulations. The simplification was carried out prior to the baseline for the main survey.
Object	Simpler reporting for business and industry.
Who benefits from the measure	Business and industry, the authorities.
Estimated cost of the information obligation	Section 12: NOK 0.4 million
Schedule	1 January 2006

Exchange of data between Norwegian Pollution Control Authority, Statistics Norway and Enova

Act/regulation	ACT-1981-03-13 no. 6 Act relating to protection against pollution and waste (Pollution Control Act) and ACT-1989-06-16 no. 54 Act relating to official statistics and Statistics Norway (Statistics Act)
Information obligation	As a condition in permits pursuant to Section 11 of the Pollution Control Act, cf. Section 16, requirements are imposed in relevant matters to report energy data (volume data). There are corresponding reporting requirements pursuant to the Statistics Act, Section 2-2 (cost data).
Description	Norwegian Pollution Control Authority, Statistics Norway and Enova are developing a system for the exchange of data, so that enterprises will only need to report to one authority.
Object	To make reporting simpler for business and industry.
Who benefits from the measure	Business and industry.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Will apply from next year's reporting, i.e. the reporting of 2008 data.

Fewer developers will need to conduct investigations in cases of "contaminated soil"

<i>Act/regulation</i>	REG-2004-06-01 no. 931 Regulations relating to the limitation of pollution (Pollution Regulations)
<i>Information obligation</i>	Section 2-6, Section 2-9.
<i>Description</i>	Chapter 2 concerning the clean-up of contaminated soil for construction and excavation work shall ensure that areas with contaminated soil do not entail an unacceptable health and environmental risk to the environment. Practice has shown that the scope of the definition of contaminated soil in the regulations has been too broad in some cases where the soil was "naturally contaminated", and requires investigations and measures even in cases where the contamination does not entail an unacceptable health or environmental risk. A change in the definition of contaminated soil in the regulations is, therefore, under evaluation.
<i>Object</i>	To prevent that Chapter 2 of the Pollution Regulations concerning requirements for the preparation of action plans etc. does not affect actions that do not have a negative environmental effect.
<i>Who benefits from the measure</i>	Developers who desire to build or excavate in locations with naturally high levels of elements. Pollution control authorities.
<i>Estimated cost of the information obligation</i>	Section 2-6: NOK 25,515 Section 2-9: NOK 302,625
<i>Schedule</i>	2008.

More efficient planning process in connection with the preparation of plans pursuant to the Planning and Building Act

Act/regulation	New planning part for the Planning and Building Act, cf. Proposition no. 32 to the Odelsting (2007-2008) Planning part measured at the regulatory level in the survey: Regulations relating to impact assessments, REG-2005-04-01 no. 276
Information obligation	Chapter 12 Development plan in the Act, Sections 12-11 and 12-15 in particular.
Description	Around 2000 development plans are prepared annually. A significant portion of these are submitted as private plan proposals, where the developers are responsible for the costs associated with preparing the plan. Several measures are being taken to simplify the process related to planning. <ul style="list-style-type: none"> – Provision relating to a start-up meeting. – Provision relating to deadlines. – New standards for presentation of plans. – Offer of electronic plan application processing – Byggsøk plan. – Better access to plan data and other necessary land use information.
Object	To make planning more efficient, so that the requirements are more predictable in terms of the design of the plan, documentation and where they can use the same work tools.
Who benefits from the measure	The developer's costs can be reduced. The authorities' costs for the preparation of proposals before they can be processed will be reduced.
Estimated cost of the information obligation	REG-2005-04-01 no. 276: NOK 1.28 million (cost of regulations relating to impact assessments).
Schedule	It is expected that the planning part of the Planning and Building Act will enter into force on 1 July 2009. Some of the fundamental prerequisites will be in place then. Deadlines are a continuation of the provisions that were implemented from 1 July 2003.

New register for property and building information

Act/regulation	New Act: Act relating to property registration (Land register Act)
Information obligation	Survey application.
Description	New act that will introduce the Title Register, which will replace the current Property, Address and Building register (GAB), at the same time as access will be granted to digital property maps. The Title Register is a government register, where the local authorities are the principal information providers.
Object	To make the address register as complete as possible, so that the users do not create their own address registers. To register as much information as possible on the land and buildings, both the condition and rights.
Who benefits from the measure	Banks, estate agents and property developers are major users of such information.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	The Title Act will enter into force in the spring of 2009.

Impact assessment for major projects

Act/regulation	REG-2005-04-01 no. 276 Regulations relating to impact assessments, cf. Planning and Building Act
Information obligation	
Description	Developers must investigate the impact of major projects before the detailed planning can be considered. The impact assessment process shall be clarified through increased public preparation of necessary information (through, for example, Byggsøk Plan, Norway Digital and guidelines for the regulations) for use in the preparation of impact assessments.
Object	To make the impact assessment process simpler and easier to understand due to better public preparation of the information.
Who benefits from the measure	Developers who have an impact assessment obligation pursuant to the Act.
Estimated cost of the information obligation	NOK 1.3 million
Schedule	It is expected that the planning part of the Planning and Building Act will enter into force on 1 July 2009. There will be ongoing adaptation.



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Electronic reporting to NIS (The Norwegian International Ship Register)

Act/regulation	REG 1992-07-30 no. 593 Form: Notification for registration of NIS and NOR vessels subject to mandatory registration – KR-0010 REG 1992-07-30 no. 592 Form: Notification for registration of NIS and NOR vessels not subject to mandatory registration – KR-0012 Form: Notification for registration of a change in NIS and NOR – KR-0008
Information obligation	
Description	Introduction of electronic reporting.
Object	To provide simpler electronic reporting for business and industry and private users. Better internal administrative routines are expected.
Who benefits from the measure	Industry, third parties such as banks, broker, etc., government.
Estimated cost of the information obligation	Notification for registration of vessels: NOK 0.6 million Notification for registration of changes: NOK 0.6 million
Schedule	In 2009 a system will be developed for the electronic storage of documents. NIS will work at the same time to adapt the form so that it is available through Altinn. This requires a conversion of the formats and can, therefore, not be introduced until 2010-2012.

Electronic submission of applications to the Norwegian Maritime Directorate

Act/regulation	Applies to many acts and regulations, including: REG-1987-03-17 no. 0175 Regulations relating to the crewing of Norwegian vessels REG-1992-09-15 no. 0695 Regulations relating to the construction of passenger ships, cargo ships and lighters REG-1987-06-15 no. 0506 Regulations relating to inspections for the issuance of certificates for passenger ships, cargo ships and lighters, and other inspections etc.
Information obligation	
Description	<p>The Norwegian Maritime Directorate's IT project is a threefold project (TA 1, 2 og 3). TA 1 is a new system for the registration and follow-up of accidents at sea. The solution will be developed further so that accidents/accident positions can be plotted in map solutions to visualise where accidents occur. A user-controlled reporting solution was established to enable the efficient analysis of accidents and eventually the follow-up of the effect of measures that are implemented to reduce the number of accidents. The industry will be able to benefit from an improved collection of experience and thus improved regulations and safer vessels as a result of better tools for the analysis of accidents. When the TA2 project is finished, the reporting of accidents can take place electronically via a separate form portal. The solution facilitates access to the accident database and the associated vessel data by external offices/agencies. TA 2 will facilitate the electronic submission of applications and documentation, and the electronic preparation of documentation in the Directorate.</p> <p>For electronic reporting and processing of drawings, the organisation and vessel data shall be prepopulated by means of master data retrieved from the Brønnøysund Register Centre, Norwegian Maritime Directorate or the systems of other agencies. Forms will be sent to other offices when relevant (ship registers, for example).</p> <p>TA 3 is a new system for the issuance of certificates for seamen and the associated collection of fees. The system will give the industry an opportunity to send certificate applications electronically via an established form portal with the prepopulation of data when relevant. Relevant data may be master data from the Central Coordinating Register for Legal Entities or data from the Population Register, as well as data from the Norwegian Maritime Directorate's own systems.</p>
Object	To simplify reporting and the submission of documentation, and to simplify administrative processing. To help avoid that information is sent more than once in connection with the various regulatory provisions. To improve the exchange of information with other agencies. There will be fewer forms that the industry will have to deal with as a result of an improved structure and filtering mechanisms in the forms. For example, one form will be sufficient for the notification of a newbuild, because the vessel type will be able to control what information is to be included in the form. The solutions will entail a significant reduction in the number of paper documents sent by the industry and speed up the administrative processing as a result of an improvement in the quality of the incoming information in relation to the current solution.
Who benefits from the measure	The industry, simpler and more efficient administrative processing at the Norwegian Maritime Directorate.
Estimated cost of the information obligation	<p>REG-1987-03-17 no. 0175 Regulations relating to the crewing of Norwegian vessels: NOK 134.39 million REG-1992-09-15 no. 0695 Regulations relating to the construction of passenger ships, cargo ships and lighters: NOK 8.78 million REG-1987-06-15 no. 0506 Regulations relating to inspections for the issuance of certificates for passenger ships, cargo ships and lighters, and other inspections etc. NOK 9.04 million for the entire regulations.</p> <p>The total savings for the industry will be substantial, but they will vary according to the size of the ship-owning company, vessel type, etc.</p>
Schedule	TA 1: 2006. TA 2: middle of 2009. TA 3: 4. 4th quarter 2010.

Elimination of requirement for applications for exemption in the Regulations relating to work and rest periods on Norwegian passenger and cargo vessels

Act/regulation	Regulations relating to work routines on vessels REG-2002-07-08 no. 968, which has been replaced by REG-2007-06-26 no. 705 Work and rest periods on Norwegian passenger and cargo vessels, etc.
Information obligation	Section 4: The ship-owning companies must apply for an exemption for vessels other than passenger vessels in domestic service that employ work schedules other than a three-shift system.
Description	The requirement will be eliminated.
Object	To simplify the regulations, save time for the industry and the authorities.
Who benefits from the measure	The industry, the authorities.
Estimated cost of the information obligation	NOK 239.87 million for the entire regulations. Cost reduction: Around NOK 1.5 million per year for the industry.
Schedule	Entry into force on 1 July 2008.

Simplification of regulations relating to the control of maritime service

Act/regulation	REG-1988-11-25 no. 940 Regulations relating to the control of maritime service
Information obligation	Section 9 Keeping the crew roster. Sections 3 and 4 Shipowner's advance control of employees who are to serve on a Norwegian registered vessel.
Description	A project group has been appointed to study the matter. Recommendations and proposals in the report "NIS focusing on service and quality" will be reviewed. Simplification of the procedures related to interpretation of the requirements in the STCW Convention and simplification with regard to reporting obligations and control in the Maritime AA Register will, for example, be evaluated.
Object	It has been pointed out, for example, that the employment rules and procedures for seamen are complicated, especially in connection with the Norwegian Labour and Welfare Organisation/AA Register. It has, therefore, been decided that the rules for signing on shall be simplified.
Who benefits from the measure	The industry.
Estimated cost of the information obligation	Section 9: NOK 40.93 million Sections 3 and 4: NOK 20.71 million The cost reduction will be dependent on what measures are implemented.
Schedule	It is expected that the project will be completed by the end of 2008 and that the measures will be implemented from 2009.

Simplification of regulations relating to the crewing of Norwegian vessels

Act/regulation	REG-1987-03-17 no.0175 Regulations relating to the crewing of Norwegian vessels
Information obligation	Sections 6, 9 and 11 Documentation of crewing report – recording and self-storage. Section 4, cf. Section 3, Application for safety crewing on cargo vessels.
Description	Project group has been appointed. Consider the opportunity to simplify the procedure for the processing of applications for crewing and avoid any duplicate submission of information.
Object	Simplification and a clear understanding of the crewing regulations and what criteria shall be applied to determine the crewing on board domestic Norwegian ferries.
Who benefits from the measure	The industry.
Estimated cost of the information obligation	Sections 6, 9 and 11: NOK 126.02 million Section 4, cf. Section 3: NOK 8.26 million
Schedule	Proposed solution by 28 May 2008.

New procedures for reimbursement applications for the employment of seamen

Act/regulation	REG-2005-12-21 no. 1720 Regulations relating to subsidies for the employment of seamen. Regulations relating to the administration of subsidies for the employment of seamen.
Information obligation	Section 13 Register each vessel as entitled to reimbursement. Section 14 Application for subsidies with documentation. Section 16 Storage of documentation provided in applications for subsidies for a period of three year.
Description	Amendment of the procedure for the submission of information in connection with applications to the reimbursement scheme for seamen.
Object	To ensure a smoother flow of information from the industry.
Who benefits from the measure	The industry, the authorities.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	2009-2010.

Better information from the Brønnøysund Register Centre, including information in English

<i>Act/regulation</i>	ACT-1994-06-03 no. 15 Act relating to the Central Coordinating Register for Legal Entities
<i>Information obligation</i>	Sections 5, 6, 8, 16 and 26 New registration/change in the Central Coordinating Register for Legal Entities / Register of Business Enterprises
<i>Description</i>	<p>Better information from the Brønnøysund Register Centre: More and better information in English, information on electronic signatures.</p> <p>Prepare an English version of "Help with the rules" in Altinn. Improve the information on the Brønnøysund Register Centre that is available in English.</p> <p>Interdisciplinary working group will look at the opportunity for measures to simplify dialogue with the administration for Norwegian branches of foreign legal entities (NUF), such as documents in a language other than Norwegian, including general information, instructions and forms.</p> <p>Better information on the website of the Brønnøysund Register Centre about the advantages of electronic registration.</p>
<i>Object</i>	To reduce the need for translations into English for enterprises that have foreign board members, facilitate dialogue with the administration for foreign legal entities, increase the number of units that use an e-signature to increase the efficiency of application processes.
<i>Who benefits from the measure</i>	Enterprises.
<i>Estimated cost of the information obligation</i>	NOK 623.9 million (estimated cost of all registrations with the Central Coordinating Register for Legal Entities and Register of Business Enterprises).
<i>Schedule</i>	NUF (Measure 2): 2008. For Measures 1) and 3), improvements will be made in 2008, and the work will continue in 2009.

Simplification of the signature requirement for changes to the Central Coordinating Register for Legal Entities

<i>Act/regulation</i>	ACT-1994-06-03 no. 15 Act relating to the Central Coordinating Register for Legal Entities ACT-1985-06-21 no. 78 Register of Business Enterprises
<i>Information obligation</i>	Sections 5, 6, 8, 16 and 26. New registration/change in the Central Coordinating Register for Legal Entities / Register of Business Enterprises
<i>Description</i>	Changes to simplify the signature requirement for change requests for information registered with the Central Coordinating Register for Legal Entities and the Register of Business Enterprises. This applies, for example, to contact information for the company (business address, postal address, telephone number, etc.). Possible use of the same simple signature requirement will be studied for all types of change requests. This will require amendment of the Act relating to the Central Coordinating Register for Legal Entities and Act relating to the Register of Business Enterprises, as well as technical adaptations.
<i>Object</i>	To simplify the signature requirements for change requests.
<i>Who benefits from the measure</i>	Enterprises.
<i>Estimated cost of the information obligation</i>	NOK 623.9 million (estimated cost of all registrations with the Central Coordinating Register for Legal Entities and Register of Business Enterprises).
<i>Schedule</i>	Simpler signature requirements for the change of contact information etc. in 2009.

Elimination of the exemption application requirement for the limited liability company ban against financing the purchase of the company's own assets with the company's own funds

Act/regulation	ACT-1997-06-13 no. 44: Limited Liability Companies Act
Information obligation	Sections 8–10 Application for exemption.
Description	Elimination of the exemption application requirement for the limited liability company ban against financing the purchase of the company's own assets with the company's own funds. The Ministry of Trade and Industry grants exemptions by application for cases that are actually property acquisitions in practice, which are affected by the ban because the transaction takes place by purchasing a limited liability company and not by the purchase of property. Most major property transactions currently take place according to this method, partially motivated by tax-related adaptations, as well as avoidance of the stamp duty.
Object	The need for an application for exemption will be eliminated if enterprises meet the property acquisition requirements in the regulations.
Who benefits from the measure	Enterprises (real estate industry), financial institutions, public administration.
Estimated cost of the information obligation	NOK 1.5 million (entire cost will be eliminated). The greatest benefit to business and industry will probably be that there no longer is a three-month waiting period for the processing of applications and the associated higher transaction costs. Expenses for legal assistance will also be saved at the same time, because such assistance is often used for the submission of applications to the Ministry.
Schedule	Implemented from 1 December 2007.

Simplification in the Mineral Act and associated regulations

Act/regulation	ACT-1972-30-06 no. 70 relating to mining Measured in REG-2001-12-21-1474 Regulations relating to the Mining Act etc.
Information obligation	Section 11 of the Mining Act and Section 1 of the Regulations.
Description	Claim application requirements will be reviewed and simplified. We intend to remove information from the information requirements and introduce the electronic submission of applications.
Object	To simplify the submission of applications and reduce the administrative burdens associated with sending applications.
Who benefits from the measure	Both business and industry and the Directorate of Mining will benefit from the proposal.
Estimated cost of the information obligation	Section 1 in the regulations: 2, NOK 82 million.
Schedule	Planned entry into force of the new Mineral Act is 1 January 2010. An attempt should be made to implement new systems from the same point in time.

Simplified application submission for claim application requirements

Act/regulation	ACT-1972-30-06 no. 70 relating to mining Measured in REG-2001-12-21 no. 1474 Regulations relating to the Mining Act etc.
Information obligation	Section 27 of the Mining Act and Section 3 of the Regulations.
Description	The claim application requirements will be reviewed to eliminate the information requirement and introducing electronic submission of applications.
Object	To simplify the submission of applications and reduce the administrative burdens associated with sending applications.
Who benefits from the measure	Business and industry and the Directorate of Mining will benefit from the proposal.
Estimated cost of the information obligation	Section 3 of the Regulations: NOK 0.91 million
Schedule	Planned entry into force of the new Mineral Act is 1 January 2010. An attempt should be made to implement new systems from the same point in time.

Simplified procedures for the start-up of mineral activities

Act/regulation	Interministerial: Mineral Act and Planning and Building Act
Information obligation	Requirements for operating licences, building permits, and planning studies.
Description	Evaluate coordination of the Mineral Act and Planning and Building Act for the start-up of mineral activities.
Object	To avoid duplicate reporting and administrative processing in the Directorate of Mining and by the local authorities.
Who benefits from the measure	Business and industry and the public authorities (Directorate of Mining and the local authorities).
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Planned entry into force of the new Mineral Act is 1 January 2010. An attempt should be made to implement new systems from the same point in time.

Elimination of certificate of registration requirement for second-hand store licence applications

Act/regulation	REG- 1999-12-22 no. 1379 relating to trading activities with used and discarded items
Information obligation	Sections 4 and 7: Submit/enclose a new certificate of registration.
Description	A certificate of registration had to be submitted for a second-hand store licence application. Now the police can obtain the certificate from the Brønnøysund Register Centre.
Object	To keep track of who is engaged in second-hand trading and that the enterprise/company is registered with the Register of Business Enterprises / Central Coordinating Register for Legal Entities as required.
Who benefits from the measure	Police/authorities.
Estimated cost of the information obligation	NOK 50,000
Schedule	Implemented from 1 January 2007.

Simplified application process for second-hand store licence application in multiple police districts

<i>Act/regulation</i>	REG 1999-12-22 no. 1379 relating to trading activities with used and discarded items
<i>Information obligation</i>	Send a second-hand store licence application. Section 4 (application) as well as Section 14 (Show records/ present objects and premises).
<i>Description</i>	Earlier an application had to be sent to all the police districts where the applicant has second-hand trading activities. The police shall be notified when there are any changes in the reported information. The new rules require only an application to one district, where the enterprise has its head office. The requirements for change requests are the same, but there is no requirement for a complete application for the establishment of a (new) branch in the same police district, unless the licensee or whoever is responsible for the operations is not the same person.
<i>Object</i>	To simplify the procedures for the establishment/operation of second-hand stores.
<i>Who benefits from the measure</i>	Enterprises, authorities/police.
<i>Estimated cost of the information obligation</i>	NOK 57,800 It is difficult to estimate the cost reduction. Of all the second-hand stores there are not very many who have activities in more than one police district or have more than one branch. The costs of producing records can be reduced significantly from the estimated amount of NOK 5,775 if the records are electronic.
<i>Schedule</i>	Section 4 implemented on 1 January 2007.



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Trading licence applications on the web

Act/regulation	REG-1990-12-07 no. 959 Energy Act Regulations
Information obligation	Trading licences are time limited and must be renewed. A licensee has to apply for such renewals. Licenses are currently valid for three years. There are 445 trading licensees in Norway.
Description	Introduction of a trading licence application form on the web instead of standard paper applications.
Object	To create a faster, simpler and more structured application process.
Who benefits from the measure	The measure will be of advantage to the Norwegian Water Resources and Energy Directorate (NVE). The NVE will receive applications of a better quality and can consequently process the applications faster. This will also be easier for grid companies, as they will get a defined application that can be filled in and sent electronically.
Estimated cost of the information obligation	Estimated 1 man-hour for 445 companies. The hourly cost is assumed to be NOK 240, which gives an estimated total cost of NOK 0.1 million. Cost reduction: estimated at NOK 0.055 million
Schedule	Introduced in the autumn of 2006.

Coordinated reporting of commissioning, faults and interruptions

Act/regulation	REG-2002-05-07 no. 448 Regulations relating to system responsibility (faults), REG-2004-11-30 no. 1557 Regulations relating to delivery quality (interruptions) and ACT-2000-11 no. 2482 Energy Act REG-2000-12-15 no. 1271 Energy Act Regulations (commissioning of installations)
Information obligation	Earlier, the reporting of commissioning data, interruptions and faults had to be sent to both Statnett and the Norwegian Water Resources and Energy Directorate. Now, reporting only takes place once to both parties on a more standardised form.
Description	Ongoing cooperation project between Statnett and the Norwegian Water Resources and Energy Directorate. Statistics Norway is involved with regard to what type of data is to be requested. From 1 January 2007 data associated with the central and regional grids shall only be reported to Statnett SF. The next step is the automatic generation of data from Statnett to the Norwegian Water Resources and Energy Directorate.
Object	To avoid discrepancies (to both the Norwegian Water Resources and Energy Directorate and Statnett). Benefits from the fact that data only exists in one location and discrepancies between data sets are avoided. Easier to report due to the standardised form.
Who benefits from the measure	Simpler and easier to understand for the grid companies. Better data quality for the authorities. Resource-saving for the authorities.
Estimated cost of the information obligation	Around 100 forms per year are received, averaging one day's work (background info plus filling in). If an hourly cost of NOK 240 is assumed, this will give a cost of NOK 0.2 million. A significant reduction in the workload is expected since reports are only sent to one location using a standardised form.
Schedule	Effective from 1 January 2007.

Reduction in the frequency of local energy reports

Act/regulation	REG-2002-12-16 no. 1607 Regulations relating to energy reports, Section 9
Information obligation	The update requirement for local energy reports has been reduced to every second or every fourth year effective as of 1 July 2008.
Description	Annual updating of local energy reports shall be discontinued, and the updates will instead be every second or fourth year. A guide has been prepared for power system planning.
Object	A reduced frequency results in reduced costs for the grid companies. The requirements and expectations of the Norwegian Water Resources and Energy Directorate are clearer due to the guide.
Who benefits from the measure	Grid companies.
Estimated cost of the information obligation	NOK 24.5 million Cost reduction: estimated at NOK 12.5 million
Schedule	1 July 2008.

Increased concession processing efficiency

Act/regulation	ACT-1990-06-29 no. 50 Energy Act, ACT-2000-11-24 no. 82 Watercourse Act, ACT-1917-12-14 no. 17 Watercourse Regulation Act
Information obligation	Extensive requirements for applications for a construction licence (Energy Act) or watercourse concession (Watercourse Act, Watercourse Regulation Act). Many measures have to comply with the rules for environmental impact assessments (EIA).
Description	<ul style="list-style-type: none"> – Measures have been implemented to coordinate internal, subsequent processes to shorten the total processing time. Prepared internal procedures, updated/established technical databases, etc. – Measures to improve the quality of the application materials, including the preparation of an application template, arranging competence-building courses for the industry, improved the instruction materials for applicants. – Notices/applications are published automatically on the Internet; refer there during the consultative process.
Object	<p>To improve and speed up the administrative flow internally throughout the entire process, resulting in a shorter total processing time, faster commissioning.</p> <ul style="list-style-type: none"> – To avoid a lot of unnecessary communication and additional requirements before the application processing can start; avoidance of costly additional processes and materials becoming obsolete. – Applicant avoids having to send many copies on paper to the Norwegian Water Resources and Energy Directorate.
	<p>Applications for the development of hydropower and energy plants</p> <ul style="list-style-type: none"> – Faster administrative processing and consequently faster realisation of projects. – Greater predictability about what is required and how. Preparation of the right application materials immediately. Better quality protects the applicant's subsequent investments. – Cost-saving, more modern administrative processing. Provides a basis for raising the quality of the concession materials.
Estimated cost of the information obligation	<p>Cost has not been estimated.</p> <p>Significant reductions are expected.</p>
Schedule	Implemented during 2007-2008.

New dam safety regulations

Act/regulation	REG-2000-12-15 no. 1271 Regulations relating to the safety and inspection of watercourse installations
Information obligation	The regulations stipulate a number of requirements for reporting, approval schemes and documentation requirements, but reduce the overall workload in relation to the current regulations.
Description	<p>Proposed revision of the Dam Safety Regulations.</p> <ol style="list-style-type: none"> 1. Will reduce the number of approvals required since risk considerations will be made, and approval by the Norwegian Water Resources and Energy Directorate will only be required when it is deemed necessary. 2. Automatic classification of the smallest installations based on the criteria in the regulations. A classification process for these installations is thus avoided. 3. Will introduce reduced requirements for the smallest installations (Class 0 and 1), which will be subject to a simpler regime. 4. Better correlation between concession processing and dam safety issues will reduce the total processing time at the Norwegian Water Resources and Energy Directorate. 5. Introduces a reporting scheme with respect to organisational information and for accidents/events. Web solution. Provides the authorities with strategically important information on the enterprise. 6. Instructions and guidelines will be updated. Provides better information on requirements and expectations; provides faster administrative processing for approvals. 7. Several applications related to the Dam Safety Regulations will be developed as web solutions.
Object	To create simpler and more structured application processes. Risk-based administration, approval schemes.
Who benefits from the measure	Advantages for both dam owners and the Norwegian Water Resources and Energy Directorate. There are around 2500 dams in Norway.
Estimated cost of the information obligation	NOK 59.6 million (regulations).
Schedule	Will be put forward in 2008 according to plan.

Complaints concerning the connection terms and use of the grid on the web

Act/regulation	REG-1990-12-07 no. 959 Energy Act Regulations, Section 4-10. The Norwegian Water Resources and Energy Directorate will settle disagreements between grid customers (consumers, enterprises) and grid companies concerning the delivery of energy.
Information obligation	The grid company will always be a party in such cases, and it shall always voice an opinion before the Norwegian Water Resources and Energy Directorate makes a decision in the case. Enterprises that are grid customers can use the form.
Description	Development of a complaint form on the web for the processing of disputes ("dispute resolution cases").
Object	To create simpler and more structured inquiries ("complaints") to the Norwegian Water Resources and Energy Directorate. The scheme has been introduced out of consideration for grid customers.
Who benefits from the measure	The form is aimed at grid customers, and it will provide simplification for enterprises that are grid customers. In addition, the form will provide simplification for the grid companies, who will always be a party in such disputes. The introduction of the form will reduce the need to request information on the same matters from the grid company. The form will have a greater effect if/when electronic interaction is introduced between the Norwegian Water Resources and Energy Directorate and the grid company, so that the complaint can be forwarded to the grid company for comments before a final decision is made by the Norwegian Water Resources and Energy Directorate.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Introduced in the spring of 2007.

Preparation of guidelines for ordinary production licence applications

Act/regulation	REG-1997-06-27 no. 653 Regulations pursuant to the Act relating to petroleum activities
Information obligation	Production licence application.
Description	Clarify the instructions for an ordinary production licence application in light of the requirements for TFO applications.
Object	To counteract that the applicants overfulfil the requirements and contribute to time and cost effective processing by the authorities.
Who benefits from the measure	Oil companies who desire a production licence and the authorities that process the applications.
Estimated cost of the information obligation	NOK 1,200 million
Schedule	During 2008.

Preparation of guidelines for Plan for Development and Operation (PDO) and Plan for Installation and Operation (PIO)

Act/regulation	REG-1997-06-27 no. 653
Information obligation	Submission and preparation of a Plan for Development and Operation (PDO) and a Plan for Installation and Operation (PIO).
Description	Clarification of the instructions for PDOs and PIOs to contribute to a clarification of the current administrative practice and requirements for documentation in the installation part, including the principle that documentation shall be adapted to the scope of the development and be limited to the greatest possible extent to what the applicants themselves need.
Object	To counteract that the applicants overfulfil the requirements and produce unnecessary information and documentation.
Who benefits from the measure	Oil companies that prepare PDOs and PIOs.
Estimated cost of the information obligation	NOK 195 million
Schedule	Autumn 2008.

Review and update of the regulations relating to exploration (Resource Regulations)

Act/regulation	REG-2001-06-18 no. 749 Resource Regulations
Information obligation	Submission of information during ongoing exploration.
Description	Review and update of the regulations for exploration.
Object	To ensure that there is consistency between the associated regulations and to make sure that the provisions are appropriate based on the current needs.
Who benefits from the measure	Companies who are seeking or have a licence to engage in exploration activities, as well as the authorities themselves.
Estimated cost of the information obligation	NOK 0.6 million
Schedule	Requires amendments to regulations that will not be in effect until 2009.



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Repeal of the concession scheme for aerial cableways and funiculars

Act/regulation	REG 2002-05-03 no. 446 Regulations relating to the construction and operation of aerial cableways and funiculars
Information obligation	Concession application.
Description	Repeal of concession scheme (Section 5).
Object	The object is to simplify the procedure for the establishment of new installations, as the original purpose for the concession scheme is no longer valid. Consequently the scheme has lost its practical significance.
Who benefits from the measure	Both the government and the industry will benefit from the proposed repeal. For the industry the requirement represents an additional task of the application process, and the concession process is considered to be of little value to both the industry and the authorities.
Estimated cost of the information obligation	NOK 0.7 million
Schedule	The proposed changes will be submitted for consultative comments in the spring/summer 2008. The regulatory amendments and implementation of measures are depending on support from the industry, as well as input and feedback during the consultative round.

Change in the inspection practice for aerial cableways and funiculars

Act/regulation	REG 2002-05-03 no. 446 Regulations relating to the construction and operation of aerial cableways and funiculars
Information obligation	Inspection of installations in operation.
Description	Change in the practice for the performance of inspections on installations in operation by changing from periodic (annual) inspections to risk-based visits.
Object	Improved utilisation of capacity and expertise within the supervision authority, as well as a greater awareness of the industry's role and responsibility with regard to safety.
Who benefits from the measure	Based on a risk assessment it is assumed that operators with good safety procedures will have less time-consuming inspection visits, while operators with a greater need for inspection may experience more time-consuming visits. Better use of the supervision authority's capacity and expertise will in any case be beneficial to the industry and the authority.
Estimated cost of the information obligation	NOK 1 million
Schedule	The proposed changes will be submitted for consultative comments in the spring/summer 2008. The regulatory amendments and implementation of measures are depending on support from the industry, as well as input and feedback during the consultative round.

Change in the definitions used in the Safety Regulation

Act/regulation	ACT-2005-06-03 no. 34 Act relating to notification, reporting and investigation of railway accidents, railway incidents, etc. REG-2006-03-31 no. 378 Regulations relating to public investigations of railway accidents and serious railway events
Information obligation	Internal reporting and registration of railway accidents.
Description	Simplification requirement number 1 in the report "Safety Regulations: There is a need to define more accurately the definition of a "railway event"; as the current definition is not in accordance with the terminology of the EU Court's. The Ministry of Transport and Communications will look further into the definitions for railway accidents, serious railway incidents and railway incidents in the Railway Regulations in cooperation with the Norwegian Railway Inspectorate, in order to achieve this harmonisation.
Object	The object is to harmonise the definition of these terms to the greatest possible extent in relation to the object of the various reporting requirements in the regulations.
Who benefits from the measure	Essentially railway enterprises and infrastructure managers will benefit from clearer and simpler distinctions between the terms.
Estimated cost of the information obligation	Cost has not been estimated.
Schedule	Implementation by the end of 2nd quarter 2009.

Transition to digitalised reporting

Act/regulation	ACT-1993-06-11 no. 101 Civil Aviation Act and the associated regulations
Information obligation	Application for access to the market. Supervision and follow-up of licences.
Description	New computerized concession register/data system will be phased in during 2008.
Object	To simplify reporting.
Who benefits from the measure	Affected business and industry in addition to the Civil Aviation Authority - Norway.
Estimated cost of the information obligation	NOK 4.1 million (Act), of which NOK 3.8 million covers supervision and follow-up of licences.
Schedule	Planned implementation by the end of 2011.

Revision of the Electronic Communications Act and Regulation – impact assessment

<i>Act/regulation</i>	ACT-2003-07-04 no. 83 Electronic Communications Act REG-2004-02-16 no. 401 Electronic Communications Regulations REG-2001-02-01 no. 115 Regulations relating to the licensing of telecommunication, cable, TV and radio installers (Licensing Regulations)
<i>Information obligation</i>	
<i>Description</i>	The Licensing Regulations will be reviewed in order to reduce the reporting costs etc.
<i>Object</i>	
<i>Who benefits from the measure</i>	
<i>Estimated cost of the information obligation</i>	ACT: NOK 14.7 million REG: NOK 30.8 million
<i>Schedule</i>	New regulations are likely to be submitted for consultative comments in 2009.

4.2 Interministerial measures

Some of the measures are of a more general nature and are not linked directly to an individual ministry. These are described below:

4.2.1 Think small first

Small enterprises represent the bulk of Norwegian business and industry. In Norway 95 per cent of all enterprises have fewer than ten employees. The requirements in the regulations are often the same for small enterprises as they are for large enterprises, but small enterprises have fewer resources to perform administrative tasks.

The Instructions for Official Studies and Reports already stipulate that each matter shall include an impact assessment for business and industry. To take account of the special circumstances of small and medium-sized enterprises (SME), all studies and reports concerning new regulations shall consider whether the regulations can be differentiated between SMEs and large enterprises. This can for example be done through introducing threshold values for the regulations being implemented, thus making the burdens easier for SMEs. An exception is made for this requirement for regulations in the HSE area, since it would not be right to permit a lower working environment standard for small enterprises.

4.2.2 Avoid new administrative burdens

It is important to prevent new inappropriate requirements from being imposed on business and industry. Therefore the consequences of new regulations and measures for business and industry must be studied thoroughly in each individual case. The current provisions in the Instructions for Official Studies and Reports point out in particular that the financial, administrative and other significant consequences of reforms and measures shall be surveyed. It is, for example, mandatory to perform a cost-benefit analysis.

To ensure that new administrative burdens do not replace the ones that are being eliminated, these mandatory cost-benefit analyses shall give special consideration to the cost and benefits related to the introduction of new administrative burdens.

4.2.3 Further development of Altinn

One of Altinn's goals is to ensure that business and industry can refer to a single web portal for all reporting and communication with the public administration. Simplification for both private and public sector enterprises shall take place in the future through the Altinn II project, which will develop Altinn into a future oriented platform for e-administration and electronic communication. Altinn shall offer solutions that are so competitive that public sector enterprises will not need or want to develop their own solutions.

Altinn shall be the interaction platform for the entire public sector. This means that Altinn shall be an efficient tool for public service production across the current agency boundaries. Special emphasis shall be placed on interaction across agency boundaries in the public sector and user-centric services. Often users must deal with a number of different public agencies in the course of the reporting/application process, and this may be an obstacle to simplification. Increased cooperation between government agencies concerning reporting and the distribution of available data will be facilitated through the new Altinn solution. The goal is to reduce burdens on business and industry by reducing the amount of reporting to the government, as well as the volume of data to be reported.

There is a strong focus on user orientation through active and close cooperation with Altinn's user council to ensure that the Altinn solution is exploited optimally. Focus groups will also be established in selected industries or business clusters, such as aquaculture, agriculture, health, food, regional classifications, maritime industries, oil and gas, or by functional area, such as accounting or payroll (further discussion of Altinn's user participation may be found on page 27).

Ideas for improvement measures of an interagency nature, based on the needs of business and industry, can also be identified through this work. These can be systematised and used as a basis for further discussion with the service owner or owners that must be involved in order to implement the measure.

In parallel to this, the Brønnøysund Register Centre (which is responsible for the development of Altinn) will establish fora where various service owners who have overall responsibility for a policy area will be challenged to study common simplification opportunities – which can benefit themselves, as well as the business and industry sectors that are affected.

4.2.4 E-signatures as a common security solution for government enterprises

To achieve benefits from public services on the web, the public sector is dependent on a high degree of utilisation by the enterprises and citizens. This means that it must be easy to get access to the services and they must be user-friendly. However, there are many agencies and municipalities that are still in the starting phase with regard to offering more advanced self-service solutions. This will require, for example, electronic signature solutions¹. It is therefore important to be able to offer an electronic signature solution that is easy to use for the individual government agencies as well as for the users of the service.

Electronic signature is a collective term that encompasses several methods or techniques to link a person to an electronic document. The purpose of this is to ensure that parties who do not know each other can communicate electronically and verify each other's identity.

An effort is being made to launch a collective boost for the use of eID in the public sector. This work is coordinated primarily by the Ministry of Government Administration and Reform. Key measures in this area include:

- One set of common guidelines has been prepared to help ensure that government agencies do not each develop their own type of electronic ID.
- A common public eID for citizens is needed in the short term to ensure that the development of new services does not come to a halt. The first version of such a common eID (MinID) is already available on the Minside and Altinn portals. An effort is being made to launch a common eID scheme as soon as possible.
- A common "internetworking hub" shall be established that can verify the eID for the various agencies when logging on to their services. This is a priority task in 2008.
- Public issuance of an eID with a high level of security will take place in connection with the establishment of a voluntary national ID card scheme, which the Ministry of Justice is responsible for. The actual card will not be ready for use until late 2009 or early 2010.

¹ Unless otherwise specifically stated, we will use the term electronic signature for electronic IDs (eID) as well.

4.2.5 Coordination of accounting information

The same accounting information is requested by several agencies in different formats. A major coordination project has been initiated in connection with the submission of such information.

Depending on how enterprises are organised and their size, there is an obligation to submit annual accounts to the Register of Company Accounts. Many other agencies also request miscellaneous account information from enterprises for use in their administration tasks on their own forms. This includes various administration tasks, such as the calculation of grants (Public Roads Administration, Norwegian Agricultural Authority), control activities and supervision (Financial Supervisory Authority of Norway), statistical purposes (Statistics Norway and the Norwegian Media Authority) reimbursement demands (Norwegian Labour and Welfare Organisation), and the calculation of taxable values (Directorate of Taxes). This can potentially represent unnecessary duplicate reporting for business and industry, and the goal is to ensure that all the necessary accounting data can be retrieved directly from the Brønnøysund Register Centre by the various government agencies that require accounting data without requesting the enterprises to report this information.

The accounting data that is available from the Brønnøysund Register Centre will be compared with the accounting data that other government agencies retrieve through their own forms to determine whether there is any overlapping data. Relevant government agencies that will be reviewed include Statistics Norway, Financial Supervisory Authority of Norway, Directorate of Taxes, Norwegian Media Authority, Public Roads Administration, Norwegian Agricultural Authority, Norwegian Labour and Welfare Organisation, Director General of Fisheries and Norwegian Water Resources and Energy Directorate. This work will be performed by the Register of Reporting Obligations of Enterprises in cooperation with the Register of Company Accounts and the relevant agencies. The goal of the project is to coordinate the reporting of accounts as much as possible, based on the reporting of accounts to the Register of Company Accounts that is required by law. Since the duty to keep accounting records forms the basis for possible coordination, an analysis of the reporting entities, based on their organisational structure and size, will be a key element in the project. A pilot project starts up in September/October 2008 to identify the most important problems before a possible main project starts in 2009.

4.2.6 Improvement in the quality of forms and less duplicate reporting

The Register of Reporting Obligations of Enterprises in Brønnøysund shall keep track of the reporting obligations of enterprises to the government and find opportunities for coordination and simplification. In connection with surveying the administrative costs incurred by enterprises, difficult forms and duplicate reporting were identified, and in some cases it was asked whether the authorities used all the information that was requested. This survey has thus been a useful reference source for the work of the Register, and all the data is being reviewed in order to find improvements. The Register can help the agencies that have received negative feedback from business and industry to improve their forms.

4.2.7 Improved and more consolidated information for business and industry

For business and industry, good access to information about public schemes, regulations, information requirements, etc., is important for ensuring good and efficient operations. This is particularly important for small enterprises in a start-up phase or early operating phase. The Brønnøysund Register Centre and Altinn will now be responsible for several large information services that were previously spread throughout various agencies. This will allow a greater degree of coordination. An important main principle is to avoid the publication of the same information on different websites.

In principle it is the individual agency that is responsible for providing correct and updated information to enterprises. Most agencies have good, updated information on the regulations they are responsible for on their websites. Various public websites that provide enterprises with comprehensive information have also been established over time. The public administration has therefore used resources to maintain parallel sets of information and to market different websites.

In 2007 the information portion of Altinn was improved, through, for example, the integration of Spør OSS (Ask US), which was managed earlier as a separate website, under the "Help with the rules" tab.

The Ministry of Trade and Industry has developed a "virtual user front-end", which is an information channel to all the government support schemes for business and industry. The virtual user front-end shall give users easy access to information on what the public support system offers in the form of advice, assistance and other measures. It has been decided that the Brønnøysund Register Centre will be responsible for management of the virtual user front-end.

The individual agencies will still be responsible for ensuring that the information in their fields is up-to-date and user-friendly. The goal, however, is also to ensure that enterprises can use Altinn as a single gateway and find their way to relevant information via links from there. A long-term goal is for Altinn to be the only website that is marketed in this context. Linking "www.regelhjelp.no", which is an industry-oriented website for information on regulations from the administration areas of five agencies, to Altinn is a long-term goal. As an intermediary solution, closer cooperation and links between Altinn and Regelhjelp.no will be established.

4.2.8 Coordinated wage and personnel reporting

Business and industry in particular, but also the public sector, desire simplified reporting routines for wages and personnel related issues. This is a difficult area for those who are obliged to report, i.e. the employers. A number of different forms with the same information must be reported several times to different government agencies (Tax Administration, Norwegian Labour and Welfare Organisation, Statistics Norway) and several of these forms are high on the Register of Reporting Obligations of Enterprises' list of burdensome forms. Organising a far more efficient exchange of information between the public administration and business and industry must be a goal.

The Tax Administration is in the process of evaluating possible changes to the current scheme for the reporting and payment of tax withholdings and National Insurance contributions, and the annual statement of wages and deductions. One possibility we

are studying is simplifying the employer's reporting to the government through the establishment of periodic reporting schemes linked to the enterprises' wage payment processes. In addition, we are studying the opportunities for reuse of this volume of information for the Norwegian Labour and Welfare Organisation and Statistics Norway, for example, and thus significantly simplifying the enterprises' relationship with these agencies. Special adaptations for small enterprises will be important.

A necessary prerequisite for a successful implementation will be a high degree of electronic reporting and close interaction between the ITC systems of the employers as well as of the tax administration. In addition, the functionality in Altinn must be adapted to the scheme. The study of a possible new reporting system is not yet ready. The realisation of a possible new scheme as outlined above lies therefore a few years in the future.



Appendices

Appendix 1 Method in brief

To measure the *administrative costs* with the necessary degree of accuracy and a high level of detail, the Ministry of Trade and Industry decided to use the Standard Cost Model (SCM). This is a method that was developed in the Netherlands to monitor the development of administrative costs and to estimate the consequences of regulatory changes. The method has since been used in a number of other European countries.

The object of the SCM method is to measure the normal costs that an average enterprise incurs in connection with the administrative activities that are required to satisfy the information obligations in government regulations.

An information obligation

is a statutory or regulatory text that requires an enterprise to find, document, store, make available or report information to the government or a third party, which the enterprise cannot avoid without violating the regulations.

The SCM method is an indicative, but not statistically correct method of measurement. What is important, however, is the fact that it provides a good basis for measuring the effects of changes that are made. The relative changes will be correct, even though there may be certain errors in the absolute numbers.

Applicable laws and central regulations

The SCM method is based on a review of the applicable laws and central regulations (local regulations are not included) to identify the areas where enterprises are required to obtain and possibly submit information to the government or disclose information to a third party.

Examples of information obligations

Examples of information obligations include the labelling of goods, distribution of annual accounts to shareholders and submitting tax returns.

It is important to make a distinction between *administrative costs* and *administrative burdens*. The difference lies in whether the information would have been collected, distributed or documented, regardless of whether the regulations existed or not. In this survey it is the administrative costs that are surveyed.

Administrative costs	Administrative burdens
Are the costs that business and industry incur regardless of whether the enterprise also uses this information for internal purposes.	Refers to the costs that enterprises incur exclusively due to provisions in regulations. If the requirement in the regulations was eliminated, the enterprise would cease with the activities.

Administrative costs

The administrative costs that are calculated are derived as follows².

$$\begin{array}{c}
 \text{Administrative costs} \\
 = \\
 \text{Time} \times \text{Wage costs} \times \text{Frequency} \times \text{Population}
 \end{array}$$

Overall the administrative costs are the expenses that are associated with having to perform the various administrative activities, whether they involve the internal use of resources in the form of employee time or the external use of time, such as expenses for accountants etc.

The basic measurement unit in a SCM analysis is the concept of “a normally efficient and law-abiding enterprise”. The survey does not represent the costs of enterprises that are either particularly efficient or inefficient for whatever reason. The standardisation and definition of the work processes in a normally efficient enterprise has

² The population indicates how many enterprises are affected by the individual laws and regulations.

been established through interviews with enterprises and through expert assessments. The administrative costs at the social level can be aggregated by ministry, regulation or by information obligation.

The work processes in the enterprises and consequently the use of resources to fulfil one and the same information obligation may vary according to various parameters such as the size of the enterprise. For all the information obligations that are surveyed classification into the size segments micro (0-4 employees) and macro (≥ 5 employees) is used.

Irritation

Experience has shown that it is not always the most cost-intensive information requirements that are perceived as the most burdensome by business and industry. The obligations will be perceived as less burdensome if there is a high level of understanding for the necessity of the information required. If it is difficult to see the benefit of the information that is provided then it can easily lead to irritation. We have also sought to obtain information from the enterprises through the interviews on whether the information requirements are perceived as being particularly irritating.

Information is collected in a database

The Ministry of Trade and Industry has developed a database "DELFI", which collects all the data from the surveys. Here you can find information on what information requirements are linked to the current regulations by ministry, and how many enterprises are affected by the various parts of the regulations. This has never been done in Norway before.

DELFI is an important tool that supports the ministries and other public administration in their efforts to reduce the enterprises administrative burdens and in general simplification work. A basis for evaluating the financial and administrative consequences of proposals for new regulations or amendments to existing regulations can be established by means of simple simulations.

The DELFI database is therefore an important step in the regulation simplification process, because we can simulate different alternatives and find the most cost-effective solution.

It must be pointed out, however, that the survey that has been conducted and the database only illustrate the costs related to the enterprises' compliance with the information obligations. The benefit of the regulations has not been surveyed. All of the simplification work must be based on a broader evaluation, in which the benefit of the existing regulations is also considered. If simplification is to be carried out, then the cost reductions related to the simplification must be greater than any reduction of benefits.

Appendix II New Bookkeeping Act

The new Bookkeeping Act entered into force on 1 January 2006. The bookkeeping rules shall ensure a satisfactory registration and documentation of the individual transactions throughout the financial year and thus ensure that various stakeholders are provided with reliable information that can be verified. Information that is obtained in accordance with the bookkeeping rules will, for example, establish the basis for preparation of annual accounts, tax returns and VAT returns. External groups that are interested in the bookkeeping include owners, investors, creditors, employees and public authorities. The bookkeeping rules are essential for the authorities' tax control activities. The bookkeeping requirements shall also make it more difficult to carry out and easier to uncover financial crimes.

Simplifications in relation to earlier regulations	
Differentiated storage period – Section 13 of the Bookkeeping Act	For primary documentation (mandatory reporting of accounts, specification of the mandatory reporting of accounts, documentation of recorded information, balance sheet, etc., and numbered letters from auditors) the 10-year storage requirement will continue. For secondary documentation (contracts, correspondence, outgoing packing slips, etc.) the storage period has been reduced from 10 to 3.5 years. Packing slips shall only be stored by the seller under certain circumstances.
Free choice of a storage medium – Section 13 of the Bookkeeping Act	Enterprises that are obligated to keep books are in principle free to choose the storage medium (paper, electronically, etc.). This means that documentation on paper can be scanned, and the paper documentation can subsequently be destroyed. This also means, for example, that cash register tapes can be stored electronically. The accounting records must be available in a readable form, and it must be possible to print them out on paper for the entire storage period.
More flexible updating requirements – Section 7 of the Bookkeeping Act	The bookkeeping shall take place as often as is indicated by the nature and scope of the enterprise's transactions. The bookkeeping shall always be up-to-date by the deadlines for the mandatory reporting of accounts. For enterprises that are required to submit bimonthly VAT returns, the bookkeeping must be up-to-date at least every other month. For enterprises that are not obligated to report their accounts more than once a year, the bookkeeping must be up-to-date at least every four months. Enterprises obligated to keep books with a very limited transaction volume (fewer than 300 vouchers) are excluded from the obligation to keep their bookkeeping up-to-date at least every four months. For these groups the new legislation represents a reduction in relation to the current rules that require that the bookkeeping is up-to-date at least every other month. See also Section 4-1 of the Bookkeeping Regulations.
More flexible foreign currency regulations – Section 8 of the Bookkeeping Act	Enterprises obligated to keep books that have a functional currency other than Norwegian kroner can keep their books in this currency and, under certain circumstances, they can convert from the foreign currency once a year by means of average exchange rates. See more detailed requirements in Section 4-2 of the Bookkeeping Regulations.
Limitation of the obligation to record cash sales and purchases in the customer and supplier specifications – Section 3-1 of the Bookkeeping Regulations	There is a requirement that the customer and supplier specifications (subsidiary ledgers) shall only include cash transactions if the goods or services are intended for resale, or are direct factor inputs in production or the provision of a service, as well as cash transactions where the payment totals NOK 40,000 or more, inclusive of VAT. These rules are related to the obligation to specify the buyer's name etc. in the sales document, cf. above.

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