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**EXCISE DUTY ON  
MINERAL PRODUCTS, ETC.  
2015**

**Circular no. 11/2015 S**

Excise Duty Codes CM, CN, CL, SO, GM

Oslo, 1 January 2015

(English translation)

**DIRECTORATE OF CUSTOMS AND EXCISE**

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In the event of conflict between the Norwegian and the English circular, the Norwegian circular shall have priority.

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## **Changes in relation to Circular no. 11/2014 S:**

*The Storting resolution concerning the excise duty on CO<sub>2</sub> for mineral products:*

- Section 1 first paragraph: Rates amended

*The Storting resolution concerning the basic fee on mineral oils etc.:*

- Section 1 first paragraph: the ordinary rate is amended

*The Storting resolution concerning the excise duty on sulphur:*

- Section 1: rates amended

*The Excise Duties Regulations:*

- Section 2-1 fourth paragraph amended
- Section 2-9: changed reference to new block exemption regulation
- Section 3-7-4 second paragraph: table amended
- Chapter 4-3: condition regarding ownership omitted
- Section 4-6-1 second paragraph: second sentence regarding rate for domestic flight repealed
- Section 5-1: repealed letter c, letters d to h become letters c to g
- Section 5-5: fourth paragraph amended

*The comments from the Directorate of Customs and Excise:*

- Item 2: redrafted and rate amended
- Items 3, 29 and 33: Rates amended, and in item 29 and 33 added type, group and rate for bitumen
- Item 14: added paragraph about bitumen
- Item 15: specified that only eligible user may apply for reimbursement
- Item 19 about tax for vessel that work with freight and passenger transport within domestic shipping redrafted
- Item 26: changed amount limit for products of lesser value

*Changes in other regulations will appear from the relevant sections.*

**For questions, please contact the Customs at 22860312.**

## **Starting resolution concerning the excise duty on CO<sub>2</sub> for mineral products**

**Section 1.** As of 1 January 2015 and pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties, a CO<sub>2</sub> excise duty shall be paid to the State Treasury upon any importation and domestic production of the following mineral products, with the following amounts:

- a) mineral oil (general rate): NOK 0.90 per litre.  
Mineral oil
  - for domestic aviation subject to quotas: NOK 1.05 per litre,
  - for other domestic aviation and non-commercial private flights: NOK 1.05 per litre,
  - for the wood processing industry, the herring meal and fishmeal industry: NOK 0.31 per litre,
  - for fishing and catching in inshore waters: NOK 0.27 per litre
  - subject to road use duty NOK 0.63 per litre

b) petrol: NOK 0.95 per litre,

c) natural gas: NOK 0.67 per Sm<sup>3</sup>,

d) LPG: NOK 1.01 per kg.

A fee of NOK 0.05 per Sm<sup>3</sup> shall be paid for natural gas and NOK 0 per kg for LPG, for products that are delivered to

- a) industry and mining operations and used in connection with production processes,
- b) usage that emits discharges within allocated quotas pursuant to the Greenhouse Gas Emission Trading Act.

The exemption described in letter g of the first paragraph of Section 2 does not apply to natural gas and LPG, nor for mineral oil and petrol for domestic aviation that is subject to quotas.

The Ministry may regulate which products are subject to excise duties and may formulate the basis for calculation of these duties.

**Section 2. An exemption is made on the CO<sub>2</sub> excise duty for any mineral product that**

- a) is meant for export to foreign countries,
- b) is stored in customs warehouses when the products are designated for exportation,
- c) is imported

1. as personal effects, pursuant to Section 5-1 of the Norwegian Customs Act,
  2. for use in means of transportation for commercial activities, pursuant to Section 5-2 of the Norwegian Customs Act,
  3. according to Section 5-9 of the Norwegian Customs Act and is of little or no economic value,
- d) pursuant to Section 5-3 of the Norwegian Customs Act, delivered to or introduced by
1. NATO and military forces from countries that are participating in the Partnership for Peace Programme,
  2. The Nordic Investment Bank,
- e) is returned to the registered company's warehousing facilities,
- f) is used as a raw material in industrial activities in such a way that no carbon emissions are discharged into the air, or if the emission is significantly lower than the amount that would naturally arise from the industrial use of the raw material,
- g) Delivered for uses that emit discharges within allocated quotas pursuant to the Greenhouse Gas Emission Trading Act.

**Section 3.** An exemption is made on the CO<sub>2</sub> excise duty on mineral oil that is used for:

- a) motor vehicles belonging to diplomats etc.,
- b) ships operating in foreign traffic,
- c) fishing and catching in distant waters,
- d) aircrafts used for overseas air transport,

An exemption is made on this excise duty for the proportion of biodiesel in the mineral oil.

**Section 4.** An exemption is made on the CO<sub>2</sub> excise duty for petrol

- a) used in motor vehicles that belong to diplomats etc.,
- b) for technical and medical purposes,

- c) used in chainsaws and similar tools with two-stroke engines if the petrol used has particular properties to protect health and the natural environment,
- d) used by aircrafts in overseas air transport,
- e) has been recycled at a Vapour Recovery Unit (VRU).  
An exemption is made for the proportion of bioethanol in the petrol.

**Section 5. An exemption is made on the CO<sub>2</sub> excise duty for natural gas and LPG for**

- a) chemical reduction or electrolysis, metallurgical and mineralogical processes,
- b) commercial greenhouses,
- c) motor vehicles belonging to diplomats etc.,
- d) ships operating in foreign traffic,
- e) aircrafts used for overseas air transport,
- f) fishing and catching in distant waters,
- g) fishing and catching in inshore waters,
- h) freight and passenger transport within domestic shipping,
- i) offshore vessels,
- j) usage that emits discharges that are subject to duties according to the Storting resolution concerning the CO<sub>2</sub> excise duty for petroleum activities on the continental shelf.

An exemption is made on this excise duty for the proportion of biogas in natural gas and LPG.

**Section 6.** The Ministry may regulate the conditions and limitations for the exemptions.

**Section 7.** The Ministry is the delegating authority as to the question of any doubts that may arise to the scope and application of excise duties.

**Section 8.** The Ministry may exempt or reduce the excise duties in individual cases or in situations that were not apparent when the resolution was decided, and when the duty in that individual case has an unintended effect.

## Starting resolution concerning the excise duty on sulphur

**Section 1.** As of 1 January 2015 and pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties, an excise duty shall be paid to the State Treasury upon any importation and domestic production of mineral oils that contain more than 0.05 percent sulphur in its proportion by weight, at a price of 8.1 øre per litre for each commenced 0.25 % of sulphur in proportion by weight.

The Ministry may regulate which products are subject to excise duties and may formulate the basis for calculation of these duties.

**Section 2.** An exemption is made on the sulphur excise duty for mineral oil that:

- a) is meant for export to foreign countries,
- b) is stored in customs warehouses when the products are designated for exportation,
- c) is imported
  1. as personal effects, pursuant to Section 5-1 of the Norwegian Customs Act,
  2. for use in means of transportation for commercial activities, pursuant to Section 5-2 of the Norwegian Customs Act,
  3. according to Section 5-9 of the Norwegian Customs Act and is of little or no economic value,
- d) pursuant to Section 5-3 of the Norwegian Customs Act, delivered to or introduced by
  1. NATO and military forces from countries that are participating in the Partnership for Peace Programme,
  2. The Nordic Investment Bank,
- e) is returned to the registered company's warehousing facilities,
- f) used by ships in foreign traffic,
- g) used by aircrafts in overseas air transport,
- h) used for fishing and catching in distant waters,
- i) emits a discharge of sulphur into the atmosphere that is less than the natural sulphur

content for the mineral oil in question.

An exemption is made on this excise duty for the proportion of biodiesel in the mineral oil.

The Ministry may regulate the conditions and limitations for the exemptions.

**Section 3.** The Ministry is the delegating authority as to the question of any doubts that may arise to the scope and application of excise duties.

**Section 4.** The Ministry may exempt or reduce the excise duties in individual cases or in situations that were not apparent when the resolution was decided, and when the duty in that individual case has an unintended effect.



## **Starting resolution concerning the basic fee on mineral oils etc.**

**Section 1.** As of 1 January 2015 and pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties, an excise duty shall be paid to the State Treasury upon any importation and domestic production of mineral oils, with a fee of NOK 1.590 per litre. A fee amounting to NOK 0.126 per litre shall be paid for mineral oils used in the wood processing industry and manufacturers of colouring agents and pigments.

The obligation to pay this duty does not include:

- a) aviation kerosene (jet kerosene) delivered for use on board aircrafts,
- b) fuels that are subject to excise duties pursuant to the Starting resolution concerning the excise duty on fuels used on public roads.

The Ministry may regulate which products are subject to excise duties and may formulate the basis for calculation of these duties.

**Section 2.** An exemption is made on the excise duty on mineral oil that:

- a) is meant for export to foreign countries,
- b) is stored in customs warehouses when the products are designated for exportation,
- c) is imported
  - 1. as personal effects, pursuant to Section 5-1 of the Norwegian Customs Act,
  - 2. for use in means of transportation for commercial activities, pursuant to Section 5-2 of the Norwegian Customs Act,
  - 3. according to Section 5-9 of the Norwegian Customs Act and is of little or no economic value,
- d) pursuant to Section 5-3 of the Norwegian Customs Act, delivered to or introduced by
  - 1. NATO and military forces from countries that are participating in the Partnership for Peace Programme,
  - 2. The Nordic Investment Bank,
- e) is returned to the registered company's warehousing facilities,
- f) used by ships in foreign traffic,

- g) used for freight and passenger transport within domestic shipping,
- h) used for fishing and catching in inshore waters,
- i) used for fishing and catching in distant waters,
- j) used in installations or equipment related to the exploitation of natural deposits in maritime zones located outside Norwegian territorial borders, for transport to and from land for such installations, and for specialised ships assigned with tasks related to such activities,
- k) used as a raw material for industrial activities if the mineral oil in its entirety is included in and stays in the finished product,
- l) used in the herring meal and fishmeal industries,
- m) used for train propulsion or other means of transport that run on rails, including the heating and lighting of such vehicles,
- n) used in the harvest of kelp and seaweed.

An exemption is made on the excise duty for the proportion of biodiesel in the mineral oil.

The Ministry may regulate the conditions and limitations for the exemptions.

**Section 3.** The Ministry is the delegating authority as to the question of any doubts that may arise to the scope and application of excise duties.

**Section 4.** The Ministry may exempt or reduce the excise duties in individual cases or in situations that were not apparent when the resolution was decided, and when the duty in that individual case has an unintended effect.

## Act of 19 May 1933 no. 11 concerning Excise Duties

The title of this act was amended by the act of 27 March 1998 no. 13. Cf. the acts of 4 November 1948 no. 1 (visual art), of 19 June 1959 no. 2 (motor vehicles and boats) and of 19 June 2009 no. 58 (value added tax).

**Section 1.** When with reference to this act the Storting adopts excise duties to be paid to the State Treasury not provided for in other acts <sup>1</sup>, the Ministry <sup>2</sup> will issue further provisions relating to calculation and control.<sup>3</sup> The Ministry will issue regulations concerning prohibition, production, import, export and sales if the excise duty concerns ethanol for technical use.

<sup>0</sup> Amended by the acts of 18 December 1970 no. 97, of 28 April 1978 no. 17, of 27 March 1998 no. 13, of 14 April 2000 no. 23, of 10 December 2004 no. 77 (coming into force on 1 July 2005 as per the resolution of 17 June 2005 no. 658), of 17 June 2005 no. 67 (coming into force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616) as amended by the act of 9 December 2005 no. 115.

<sup>1</sup> Cf. for example, see the act of 19 June 1959 no. 2.

<sup>2</sup> The Ministry of Finance

<sup>3</sup> Cf. see the act of 17 June 2005 no. 67, Section 10-40.

**Section 2.** Violation of regulations that are issued pursuant to this act shall also be punishable with fines <sup>1</sup> if the violation occurs with negligence, to the extent the violation is not already described with a particular punishment in the Penal Code. <sup>2</sup>

A punishment of fines or imprisonment for up to two years may be applied, or imprisonment for up to six years if wilful or gross negligence is involved, if the violation of the first paragraph of section one is especially serious.

In deciding whether a violation shall be deemed especially serious, emphasis shall be placed on whether the scope of the violation was extensive, or whether the importation, exportation or use is prohibited or subject to special conditions, or whether the offender intended to sell the products to which the violation applies, or whether the offender has previously been convicted of violation of tax legislation, or whether other circumstances of a particularly aggravating nature are present.

<sup>0</sup> Amended by the acts of 16 May 1947 no. 2, of 27 March 1998 no. 13, of 10 December 2004 no. 77 (coming into force on 1 July 2005 as per the resolution of 17 June 2005 no. 658). Amended by the act of 20 May 2005 no. 28 (coming into force at the time established for this in the act) and amended by the act of 19 June 2009 no. 74.

<sup>1</sup> See Section 27 and Chapter 3a of the Norwegian Penal Code of 1902, and Chapters 4 and 9 of the Norwegian Penal Code of 2005 (not coming into force).

<sup>2</sup> Penal Code of 1902, see Section 406 of this act; Penal Code of 2005, see Section 378 of this act (not coming into force).

**Section 3.** <sup>1</sup> Any person who wilfully or negligently violates this act or any regulations issued in pursuance of the act - whereby the State Treasury is or might have been deprived of an excise duty - shall be required to pay an additional duty equivalent to double and in repeated instances four times the amount of excise duty due.

With respect to responsibility under this section, the person liable for the excise duty is answerable for the actions of customs representatives, assistants, spouse <sup>2</sup> and children. <sup>3</sup>

<sup>0</sup> Amended by the act of 26 June 1992 no. 73.

1 Compare with the act of 19 June 2009 no. 58, Section 21-3.

2 See the act of 4 July 1991 no 47.

3 Cf. Penal Code of 1902 Section 48a and 48b; Penal Code of 2005 Chapter 4 (not coming into force.).

**Section 4.** <sup>1</sup> An administrative fine shall be imposed on the registered owner of any vehicle for the unlawful use of labelled oil or duty-free biodiesel, to be calculated in accordance with further rules laid down by the Ministry. The Ministry may decide to double the administrative fine for any repetition of such violations. The Ministry may waive or reduce the claim in respect of one or more of the parties liable for the duty if for reasons relating to the fixing of the duty it would be unreasonable to uphold the claim in its entirety.

<sup>0</sup> Added by the act of 26 June 1992 no. 73, amended by the acts of 15 December 2006 no. 70 (coming into force on 1 January 2007), of 17 June 2005 no. 67 (coming into force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616) and the act of 11 December 2009 no. 113 (coming into force on 1 January 2010).

1 Compare with the act of 19 June 1959 no. 2, Section 3.

**Section 5.** <sup>1</sup> The excise duty is to be paid in accordance with the rules that apply at the time the obligation to pay excise duties arises.

If a contract for supply has been entered into at the time the excise duty comes into force, the recipient of the contract is obligated to pay an additional sum equivalent to the excise duty unless evidence is produced to show that account was taken of this duty when the price was determined.

<sup>0</sup> Amended by the acts of 13 April 1951 no. 2, of 26 June 1992 no. 73 (changing Section 5 to Section 6), of 27 March 1998 no. 13, of 17 June 2005 no. 67 (coming into force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616) and the changing of the section number for Section 6.

1 Compare with the act of 19 June 2009 no. 58, Section 22-1.

**Section 5a.** Sections 13-5, 13-6 and 16-6 of the Customs Act, regarding the right to impose bookkeeping and administrative decisions on coercive, also apply to the customs authorities' inspection in accordance with regulations established by authority of Section 1 of this Act.

<sup>0</sup> Amended by the act of 13 December 2013 no. 108.

**Section 6.** Those authorities who are invested with functions in pursuance of the Norwegian Price Controls Act <sup>1</sup> are required upon enquiry and notwithstanding the obligation of secrecy otherwise incumbent upon them <sup>2</sup> to provide the county tax offices and the Directorate of Taxation with information concerning grants they have allowed to be paid out of the public purse or out of special price regulation funds.

The Ministry may decide that the Police, the Taxation Authorities and the Norwegian Food Safety Authority <sup>3</sup> are obligated to furnish the Customs and Excise Agency - notwithstanding the obligation of secrecy - with the information necessary for the processing of applications for registration of excise duties on alcoholic beverages.

<sup>0</sup> Added by the act of 19 June 1964 no. 17, amended by the acts of 26 June 1992 no. 73 (Section 6 change to Section 7), of 11 June 1993 no. 66, of 20 June 2003 no. 45 (coming into force on 1 July 2003 as per the resolution of 20 June 2003 no. 712), of 17 December 2004 no. 86 (coming into force on 1 July 2005 as per the resolution of 17 June 2005 no. 599), of 29 June 2007 no. 46 (coming into force on 31 December 2007 as per the resolution of 7 December 2007 no. 1370), of 17 June 2005 no. 67 (coming into force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616), amended the paragraph number for Section 7.

1 See the act of 11 June 1993 no. 66.

2 Cf. see the act of 10 February 1967 Sections 13 and onward.

3 Cf. see Section 23 of the act of 19 December 2003 no. 124.

**Section 7.** Rules regarding the obligation to secrecy etc. in <sup>1</sup>Section 12-1 of the Norwegian Customs Act also apply to the work done by customs authorities related to this act.

0 Added by the act of 9 May 2008 no. 14, amended by the act of 19 June 2009 no. 50.

1 See the act of 21 December 2007 no. 119.

**Section 8.** This act comes into force with immediate effect.

0 Amended by the acts of 19 June 1964 no. 17 (previously Section 6), of 26 June 1992 no. 73 (changed from Section 7 to Section 8), of 17 June 2005 no. 67 (coming into force on 1 January 2008 as per the resolution of 21 December 2007 no. 1616), changed the paragraph numbers from Section 8, of 9 May 2008 no. 14, changed the paragraph number for Section 7.

# Extract from the Regulations of 11 December 2001 no. 1451 concerning Excise Duties

## Chapter 1. Introductory provisions

### Section 1-1. *Areas of application*

This regulation shall apply to excise duties collected pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties.

<sup>0</sup> Amended by the regulation of 22 June 2005 no. 682 (coming into force on 1 July 2005).

### Section 1-2. *Definitions*

(1) *products that are subject to an excise duty* means products that have been imported into or manufactured in this country and encompassed by an excise duty resolution enacted by the Storting.

(2) *Production* means any and all processing - including packaging, repackaging or assembly - resulting in the product being subject to a taxation, such as an excise duty, or if the product changes its tax status.

(3) a *registered undertaking* means an entity that is registered in accordance with the provisions of Sections 5-1 to 5-6.

(4) *Approved premises* means premises used for storage and production or the like, which are approved by the Customs Region in accordance with the provisions laid down in Section 5-7.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

## Chapter 2. Ordinary provisions concerning the obligation to pay excise duties

### Section 2-1. *Circumstances under which the excise obligation will arise*

(1) For registered undertakings, the obligation to pay excise duties will occur when

- a) products are withdrawn from the enterprise's approved premises, including incidents of theft and shortages. Losses during operations do not constitute withdrawal,
- b) at the time of importation, when the products are not stored in approved premises,
- c) at the time of cessation of registration.

(2) In the case of non-registered importers, the obligation to pay excise duties arises at the time of importation.

(3) In the case of bankruptcy estates or mortgagees, the obligation to pay excise duties arises at the time of withdrawal of the products if the excise duty has not been calculated for the products at an earlier time.

(4) In the case of duties on technical ethanol, electrical power and NO<sub>x</sub> emissions, the obligation to pay excise duties arises in accordance with the provisions laid down in Sections 3-3-3, 3-12-2 and 3-19-4, respectively.

(5) In the case of users entitled to full or partial exemption from the duties on the use of products that are otherwise subject to such a duty, the obligation to pay excise duties will also arise if the preconditions for exemption are nevertheless not satisfied.

<sup>0</sup> Amended by the regulations of 25 June 2004 no. 1040 (coming into force on 1 July 2004), of 10 December 2004 no. 1599 (coming into force on 1 January 2005), of 22 June 2005 no. 682 (coming into force on 1 July 2005), of 15 December 2006 no. 1442 (coming into force on 1 January 2007), of 27 November 2009 no. 1432, of 1 September 2010 no. 1233 (coming into force on 1 October 2010) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

### **Section 2-2. *Duty-free transfers***

Registered undertakings may transfer their taxable products without an obligation arising to pay duties on these products if they are sent to the undertaking's own approved premises and to approved premises of other undertakings if these companies are registered for the same type of products.

### **Section 2-3. *Products for duty-free use, (raw materials, etc.)***

(1) Products that, according to the Storting resolution are exempt from excise duties because these are used as raw materials etc., may be purchased from registered undertakings if these products are declared as products for just such use. The registered undertaking may list these products as "zero return" items on the excise duty return.

(2) The entity that imports the products used as raw materials etc. for own activities may register as a user of this function, and thereafter import these products such that no duties need be paid.

(3) Non-registered users may also apply for a refund on duties already paid in. Applicants must provide documentation that shows these duties were paid, as well as providing a declaration that the products are meant for duty-free use.

### **Section 2-4. *Return products***

(1) Registered undertakings may list previously calculated duties on return products for deductions on the excise duty return, based on the following conditions:

a) the products are re-allocated to the registered undertaking's approved premises,

b) the products are re-allocated as products in stock,

c) a credit note has been issued for the product and its duty amount, and

d) the products are returned within two years, calculated from the date of invoice.

(2) If re-allocating to the registered undertaking's approved premises is impractical, the Customs Region may consent to the products being destroyed pursuant to Section 2-5, instead of being re-allocated. The conditions for first paragraph letters b-d apply similarly.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

### **Section 2-5. *Destruction of products***

(1) An exemption may be granted on the destruction of products by the registered undertaking's approved premises on the following conditions:

a) the destruction is done with Customs and Excise present, unless the Customs Region consents to another solution, and

b) the destruction of products is listed on the excise duty return as a duty-free withdrawal for the same taxation period as the destruction took place.

(2) The Customs Region may consent to the destruction being done at another location, if and when this is more expedient.

(3) A fee of NOK 500 is charged for Customs and Excise's assistance in the destruction of alcoholic beverages.

0 Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

#### **Section 2-6. Importation and introduction**

The provisions regarding importation of products provided for or pursuant to the Norwegian Customs Act are applicable to the extent these apply and no other decisions are made for this or not covered by this regulation.

0 Amended by the regulation of 17 December 2008 no. 1413 (coming into force on 1 January 2009).

#### **Section 2-7. Exportation, etc.**

(1) Registered undertakings may list products for export to foreign countries or to Svalbard or Jan Mayen as "zero return" on the excise duty return. By export to a foreign country is meant the export of products from the customs area to another country's landed territory. Possible duties on products that are stored in customs warehouses in accordance with the provisions of the Storting resolution on excise duties apply similarly.

(2) Non-registered importers may also apply for refunds with the Customs Region.

0 Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004), of 15 December 2006 no. 1442 (coming into force on 1 January 2007) and of 13 December 2012 no. 1286 (coming into force on 1 January 2013).

#### **Section 2-8. Documenting the right to an exemption on excise duties**

Claims for exemption from excise duties must be documentable and documented. Unless otherwise provided for in this regulation, the documentation must show the scope of the claim and that the preconditions for an exemption have been fulfilled.

#### **Section 2-9. Exemptions in accordance with the general block exemption**

The exemption and reduced rates as per Section 3-6-6 first paragraph item 2, Section 3-6-7 first paragraph, Sections 3-12-4, 3-12-5, 4-3-1, 4-3-2, 4-5-1 first paragraph, Section 4-5-2 first paragraph and Section 4-6-2 second paragraph satisfy the conditions in the Regulations of 14 November 2008 no. 1213 concerning Exceptions from the Duty of Notification for Government Aid, cf. EEA Agreement Attachment XV no. 1j, Art. 44 of the Commission Regulation (EU) no. 651/2014 (EUT L 187, 26.6.2014).

0 Added by the regulation of 15 September 2010 no. 1271, amended by the regulation of 11 January 2011 no. 15, 12 October 2012 no. 966, 16 December 2014 no. 1766.

#### **Section 2-10. Violating the conditions set for exemptions on excise duties**

Customs and Excise may refuse an exemption, reduction or any grant that was issued regarding excise duties for a limited period of time, if the conditions set for the exemption are breached or contravened.

0 Added by the regulation of 7 December 2010 no. 1552 (coming into force on 1 January 2011).



## Chapter 3. Special provisions regarding each particular excise duty

### (Chapter 3-1 - Chapter 3-5)

### Chapter 3-6. The excise duty on CO<sub>2</sub> for mineral products

#### Section 3-6-1. *Technical areas of application*

The obligation to pay this duty encompasses:

- a) *Mineral oil.* By mineral oil is meant oils with mineral origin where less than 90 percent by volume distils at at least 210 °C (ASTM D 86 method). This excise obligation does not include oils liable to tax pursuant to the Storting resolution concerning tax on lubricating oil etc.
- b) *Petrol.* By petrol is meant oils with mineral origin where less than 10 percent by volume distils at 20 °C and where more than 90 percent by volume distils at less than 210 °C (ASTM D 86 method). This excise obligation includes mixtures if the petrol is the main component and the mixture can be used as motor fuel. This excise obligation does not include white spirits or mineral turpentine etc.
- c) *Natural gas.* By natural gas is also meant mixtures where natural gas is the main component. Mixture where the proportion of natural gas is less than 50 volume percent are not encompassed by the excise obligation.
- d) *LPG.* By LPG is also meant mixtures where the LPG is the main component. Mixture where the proportion of LPG is less than 50 volume percent are not encompassed by the excise obligation.

<sup>0</sup> Amended by the regulations of 13 December 2002 no. 1639 (coming into force on 1 January 2003), of 24 August 2010 no. 1212 (coming into force on 1 September 2010) and of 13 December 2012 no. 1286 (coming into force on 1 January 2013)..

#### Section 3-6-2. *The basis for and calculation of the duty*

- (1) The excise duties on petrol and mineral oil are calculated per volume litre.
- (2) The duty on natural gas is calculated per standard cubic metre (Sm<sup>3</sup>).
- (3) The excise duty on LPG is calculated per kilogram.
- (4) The proportion of biodiesel mixed into mineral oil is not included in the basis for calculating the excise duty. Importers must be able to provide proof in the form of an analysis certificate or other documentation from the manufacturer that shows the proportion of biodiesel in the mineral oil. The manufacturer must record precise measurements for the amount of biodiesel in the mineral oil. This also applies to the proportion of bio ethanol in petrol and biogas in natural gas and LPG.

<sup>0</sup> Amended by the regulations of 13 December 2002 no. 1639 (coming into force on 1 January 2003), of 15 December 2006 no. 1442 (coming into force on 1 January 2007) and of 24 August 2010 no. 1212 (coming into force on 1 September 2010).

#### Section 3-6-3. *Exemptions for industrial activities*

(1) A refund on the excise duty is given for products used as raw materials in industrial activities to the extent the emissions of carbon into the air is lower than the carbon content that is natural for the products used.

(2) This exemption is provided for as laid down in the provisions of Section 2-3.

#### **Section 3-6-4. Exemptions at exportation**

An exemption is made for these excise duties for exportation if more than 4000 litres of mineral oil, 4000 litres of petrol, 150 kg LPG or 300 Sm<sup>3</sup> of natural gas are exported.

<sup>0</sup> Amended by the regulations of 13 December 2002 no. 1639 (coming into force on 1 January 2003, previously Section 3-6-5), of 24 August 2010 no. 1212 (coming into force on 1 September 2010), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 13 December 2012 no. 1286 (coming into force on 1 January 2013).

#### **Section 3-6-5. Exemption for petrol recycled in a VRU plant**

(1) Registered undertakings may record petrol exclusive of the excise duty on the excise duty return if the petrol is recycled at a VRU plant.

(2) Non-registered undertakings may also apply for monthly refunds for this with the Customs Region. The total number of recycled litres of petrol must be listed on the application.

<sup>0</sup> Added by the regulation of 15 December 2006 no. 1442 (coming into force on 1 January 2007).

#### **Section 3-6-6. Exemption for usage that emits discharges within allocated quotas**

(1) A refund is available for paid in CO<sub>2</sub> excise duties on mineral oil and petrol delivered for use in undertakings that emit discharges within allocated quotas pursuant to the Greenhouse Gas Emission Trading Act. A refund is available for the difference between the paid in CO<sub>2</sub> excise duty on natural gas and LPG and the reduced rate to be paid according to Section 1 second paragraph of the Storting resolution.

(2) One condition for this exemption is that the calculated or actual emission that is subject to quotas is stated according to the approved programme for calculating and measuring emissions, cf. Section 2-3 of the Regulations for Greenhouse Gas Emission Trading.

(3) An exemption is given under the condition that Norwegian pollution control authorities make a resolution concerning the approval of the Annual Emissions Report according to Section 17 of the Greenhouse Gas Emission Trading Act. The undertaking shall send the pollution control authorities a decision about the approval of the emissions report to the Customs Region each year, by the 18<sup>th</sup> of May.

(4) If the undertaking subject to quotas pursuant to the Greenhouse Gas Emission Trading Act is not itself the owner of the supplied natural gas or LPG, the owner can apply for a refund. The terms of the second and third paragraphs shall apply accordingly. The undertaking that was given the refunded is liable for repayment of the tax if the emissions report is not approved. The Customs region may impose further conditions for the refund if the owner of the product and the undertaking subject to quotas are two different undertakings.

(5) Refund applications must be submitted monthly to the Customs Region Central Norway.

<sup>0</sup> Added by the regulation of 25 August 2008 no. 945 (coming into force on 1 September 2008). Amended by the regulation of 24 August 2010 no. 1212 (coming into force on 1 September 2010) and of 13 December 2012 no. 1286 (coming into force on 1 January 2013).

#### **Section 3-6-7. Reduced rates for gas delivered to industry and mining operations**

(1) A reduced rate shall be paid when delivering natural gas and LPG from registered undertakings to industry and mining.

(2) This reduced rate applies to gas used by the company itself within parts of the company that are registered in the following business groups (business codes) according to the Standard for Business Groups (SN2007):

a) Business sub-groups within Business Main Area B - Mining and Extraction (businesses 05 to 09),

b) Business sub-groups within Business Main Area C - Industry (businesses 10 to 33),

c) Business sub-group 38.320 - Sorting and processing waste for material recycling.

(3) A change in the conditions for registration come into force from the date the change occurs.

(4) The reduced rate only encompasses gas to be used in connection with industrial production or mining operations. Gas delivered for use in buildings where the surface area used for production amounts to 20 percent or more may be delivered at a reduced rate in its entirety. If the surface area used for production is less than 20 percent, the delivery of gas shall be paid in its entirety at full price. Office premises, stores, hardware storage etc. is not considered production area. Gas used for or as motor vehicle fuel is not encompassed by a reduced rate.

(5) Registered undertakings may deliver gas at reduced rates after having received confirmation that the user is registered in an entitled business sub-group (business code) in the Central Coordinating Register for Legal Entities. The user must also state the amount of gas to be used in connection with industrial production or mining operations. The user must be able to substantiate and justify this use. The user may provide a general declaration for the entire year. The undertaking that presents the declaration is responsible for ensuring the information on the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.

(6) Non-registered undertakings that are billed at full tax rate by their provider may monthly claim the difference between full and reduced rate credited under the provisions of Section 3-6-12.

0 Added by the regulation of 24 August 2010 no. 1212 (coming into force on 1 September 2010). Ammended by the regulation of 28 November 2013 no. 1371 (coming into force on 1 January 2014).

### **Section 3-6-8. Exemption for gas used in certain power intensive processes**

(1) Natural gas and LPG delivered from registered undertakings for use in chemical reduction or electrolysis, metallurgical and mineralogical processes are exempt from this duty.

(2) Registered undertakings may deliver gas duty-free after having received a declaration from the user that states what the gas is used for, as well as amounts. The user may provide a general declaration for the entire year. The undertaking that presents the declaration is responsible for ensuring that the information on the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.

(3) Non-registered undertakings that are billed at full tax rate by their provider may monthly claim the duty credited under the provisions of Section 3-6-12.

0 Added by the regulation of 24 August 2010 no. 1212 (coming into force on 1 September 2010). Ammended by the

regulation of 12 June 2012 no. 521 (doming into force on 1 July 2012) and of 28 November 2013 no. 1371 (coming into force on 1 January 2014).

**Section 3-6-9.** *Exemption for gas used for commercial greenhouses*

- (1) Natural gas and LPG delivered from registered undertakings for use in commercial greenhouses are exempt from this duty.
- (2) Registered undertakings may deliver gas duty-free after having received a declaration from the user that states what the gas is used for, as well as amounts. The user may provide a general declaration for the entire year. The undertaking that presents the declaration is responsible for ensuring that the information on the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.
- (3) Non-registered undertakings that are billed at full tax rate by their provider may monthly claim the duty credited under the provisions of Section 3-6-12.

0 Added by the regulation of 24 August 2010 no. 1212 (coming into force on 1 September 2010). Ammended by the regulation of 12 June 2012 no. 521 (doming into force on 1 July 2012) and of 28 November 2013 no. 1371 (coming into force on 1 January 2014).

**Section 3-6-10.** *Exemption for gas for offshore vessels*

- (1) Natural gas and LPG delivered for on board use as a motor fuel for offshore vessels are exempt from this duty. By offshore vessel is meant any vessel listed in the fourth paragraph of Section 4-4-3.
- (2) Registered undertakings may deliver duty-free gas after receiving a declaration that the gas is used as a motor fuel for the offshore vessel. This declaration must contain information such as the vessel's name and registration number, and it must state the name of the person on board who is responsible for bunkering, or the shipping company. A general declaration that states the gas is exclusively used as a motor fuel on the offshore vessel can be provided by the shipping company. The declaration is valid for a period of one year. The undertaking that presents the declaration is responsible for ensuring that the information on the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.
- (3) A refund may also be granted for taxable products delivered from non-registered undertakings for similar paid-up duties. Refund applications must be submitted to the Customs Region of Mid-Norway.

0 Added by the regulation of 27 June 2011 no. 657 (coming into force on 1 July 2011).

**Section 3-6-11.** *Exemption for gas subject to duties according to the Storting resolution concerning the CO<sub>2</sub> excise duty for petroleum activities on the continental shelf*

- (1) Natural gas and LPG that are subject to duties according to the Storting resolution concerning the CO<sub>2</sub> excise duty for petroleum activities on the continental shelf are exempt from the CO<sub>2</sub> excise duty on mineral products.
- (2) A registered undertaking may deliver gas duty-free after receiving a declaration from the user that states the gas is subject to duties according to the Storting resolution concerning the CO<sub>2</sub> excise duty for petroleum activities on the continental shelf. This declaration must contain information about the plant the gas is delivered to, as well as the quantity. The annual declaration is valid for one year unless otherwise stated. The undertaking that presents the declaration is responsible for ensuring that the information on the declaration is

correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.

(3) A refund equalling the paid-up duties may also be granted for gas delivered from non-registered undertakings. Refund applications must be submitted to the Customs Region of Mid-Norway.

<sup>0</sup> Added by the regulation of 8 December 2011 no. 1214 (coming into force on 1 January 2012). Amended by the regulation of 13 December 2012 no. 1286 (coming into force on 1 January 2013)

#### **Section 3-6-12.** *Supply from non-registered undertakings - crediting of duty*

(1) Non-registered undertakings that have supplied gas at a reduced rate or without charge under Sections 3-6-7, 3-6-8 or 3-6-9 may require that the supplier credits the duty. The non-registered undertaking must declare the quantity of gas supplied at a reduced rate or without charge. Information on customer relations etc. shall not appear on the declaration. The supplier shall keep the declaration for ten years.

(2) Non-registered undertakings shall retain the declaration from the user for ten years after it is issued. The same applies to confirmation on sub-group, see Section 3-6-7. The documentation must be stored in such a way that it can be inspected.

(3) Registered undertakings that have credited to non-registered undertakings for tax might deduct this in the tax return. It is a condition of deduction that the undertaking has received the statement on the use and possible confirmation of the sub-group.

<sup>0</sup> Added by the regulation of 28 November 2013 no. 1371 (coming into force on 1 January 2014).

### **Chapter 3-7. The excise duty on sulphur for mineral products etc.**

#### **Section 3-7-1.** *Technical areas of application*

The obligation to pay this duty encompasses mineral oils: By mineral oil is meant oils with mineral origin where less than 90 percent by volume distils at at least 210 °C (ASTM D 86 method). This excise obligation does not include oils liable to tax pursuant to the Storting resolution concerning tax on lubricating oil etc.

<sup>0</sup> Amended by the regulation of 13 December 2012 no. 1286 (coming into force on 1 January 2013)

#### **Section 3-7-2.** *The basis for and calculation of the duty*

(1) This duty is calculated per volume litre and product quality.

(2) For mixture tanks, duties are calculated based on the sulphur content in each batch of oil and for each product quality added to the company's mixture tanks for each calendar month. The supplied volume is depreciated against the volume taken out of the mixture tanks for the same period. Each product quality shall be depreciated separately.

(3) For extractions from mixture tanks for areas of use that are subject to different excise duty rates, the different duty rates are distributed per product quality based on the percentage of distribution that each individual product quality amounts to from the added supply volume.

(4) By *product quality* is meant mineral oil with a sulphur-content in each separate sulphur duty level.

(5) By *mixture tank* is meant approved premises where the company adds products composed of differing product qualities. Where a company treats all added products in all the mixture tanks as one product for each product quality, all the mixture tanks that have had mineral oil added by the undertaking are calculated as one mixture tank.

(6) By *recorded added supply volume* is meant the sum of the remaining volume in the tanks that was not depreciated in settlements for the previous month, plus the supply volume added in the present month.

0 Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004, previously Section 3-7-3) and of 19 December 2003 no. 1758 (coming into force on 1 January 2004).

### **Section 3-7-3. Exemptions at exportation**

An exemption is made on the excise duty when mineral oil is exported if the volume exported is more than 4000 litres.

0 Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004, previously Section 3-7-4).

### **Section 3-7-4. Reduction of the excise duty for reduced sulphur emissions**

(1) The excise duty on sulphur will be reduced if the emission of sulphur into the atmosphere is less than what is natural for the sulphur content of the taxable products.

(2) A refund on the excise duty is calculated according to the following table:

***Refund (øre/l) for the different levels of removal efficiency in percent (%)***

<b><i>Percentage of sulphur in the oil</i></b>	<b><i>10-24</i></b>	<b><i>25-34</i></b>	<b><i>35-44</i></b>	<b><i>45-54</i></b>	<b><i>55-64</i></b>	<b><i>65-74</i></b>	<b><i>75-84</i></b>	<b><i>85-94</i></b>	<b><i>95-100</i></b>
up to 0.05	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Above 0.05 and up to 0.25	0.0	0.0	0.0	0.0	0.0	0.0	8.1	8.1	8.1
0.25 and up to 0.50	0.0	0.0	0.0	8.1	8.1	8.1	8.1	16.2	16.2
0.50 and up to 0.75	0.0	0.0	8.1	8.1	8.1	16.2	16.2	16.2	24.3
0.75 and up to 1.00	0.0	8.1	8.1	16.2	16.2	16.2	24.3	24.3	32.4

0 Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004, previously Section 3-7-5), of 10 December 2004 no. 1599 (coming into force on 1 January 2005), of 13 December 2005 no. 1455 (coming into force on 1 January 2006), of 10 December 2007 no. 1396 (coming into force on 1 January 2008), of 17 December 2008 no. 1413 (coming into force on 1 January 2009), of 15 December 2009 no. 1524 (coming into force on 1 January 2010) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011), 8 December 2011 no. 1214 (coming into force on 1 January 2012), of 13 December 2012 no. 1286 (coming into force on 1 January 2013), of 17 December 2013 no. 1565 (coming into force on 1 January 2014) and of 16 December 2014 no. 1766 (coming into force on 1 January 2015).

### **Section 3-7-5. Conditions for a reduction in the excise duty**

(1) One condition for being granted a reduction in the excise duty is that the Norwegian Environmental Agency or an accredited laboratory, cf. Section 5-12, has given its approval for the production or removal method which reduces the SO<sub>2</sub> emission. This statement shall express the degree of the reduced SO<sub>2</sub> emission that is expected during the production or removal method.

(2) The undertaking shall notify the Customs Region without delay concerning any changes in production or removal methods. A new statement from the Environmental Agency or an accredited laboratory must then be granted according to the rules of paragraph one above.

(3) When mineral oil is being used, the undertaking must carry out measurements of the extent of the sulphur emission reductions, at least once every fiscal quarter. An exception may be granted for the quarterly measurements in cases where one can document that a fixed proportion of the used products' sulphur content is bound up in the production process.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004, previously Section 3-7-6), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 15 March 2013 no. 284 (coming into force on 1 July 2013).

#### **Section 3-7-6. Implementation of the excise duty reduction**

(1) Registered undertakings may declare the difference between the complete duty rate and the refund amount on the excise duty return that refers to the reduced emissions. The first time an excise reduction is declared, a statement from the Norwegian Environmental Agency or another accredited laboratory, cf. Section 5-12, must be attached to the excise duty return. Registered undertakings may, upon changes to production or removal methods, cf. Section 3-7-5 second paragraph, declare a new amount of binding or removal efficiency before the statement from the Environmental Agency or the accredited laboratory is issued. If a high or low emission is stipulated before the new statement is prepared, this must be calculated against the subsequent period's excise duty return.

(2) Non-registered undertakings may also submit an application for quarterly refunds. Refund applications must be submitted to the Customs Region. The application must include a testing report from an accredited laboratory, cf. Section 5-12.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004, previously Section 3-7-7), of 19 December 2003 no. 1758 (coming into force on 1 January 2004), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 15 March 2013 no. 284 (coming into force 1 July 2013).

### **(Chapter 3-8 - Chapter 3-9)**

#### **Chapter 3-10. The basic fee on mineral oil etc.**

<sup>0</sup> Title amended by the regulation of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

##### **Section 3-10-1. Technical areas of application**

(1) The obligation to pay this duty encompasses mineral oil. By mineral oil is meant oils with mineral origin where less than 90 percent by volume distils at at least 210 °C (ASTM D 86 method). This excise obligation does not include oils liable to tax pursuant to the Storting resolution concerning tax on lubricating oil etc.

(2) This duty is calculated in addition to the excise duty on CO<sub>2</sub> and the excise duty on sulphur.

<sup>0</sup> Amended by the regulation of 13 December 2012 no. 1286 (coming into force on 1 January 2013).

##### **Section 3-10-2. Dispensation from the excise obligation**

Aircraft kerosene and oil subject to an excise duty pursuant to the Chapter 3-11 of Regulations are granted dispensation from the excise obligation.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

##### **Section 3-10-3. The basis for and calculation of the duty**

(1) This duty is calculated per volume litre.

(2) The proportion of biodiesel in the mineral oil is not included in the basis for calculating the excise duty. Importers must be able to provide proof in the form of an analysis certificate

or other documentation from the manufacturer that shows the proportion of biodiesel in the mineral oil. The manufacturer must record precise measurements for the amount of biodiesel in the mineral oil.

#### **Section 3-10-4.** *Exemptions at exportation*

An exemption is made on the excise duty when mineral oil is exported in a volume greater than 4000 litres.

#### **Section 3-10-5.** *Exemption for mineral oil delivered for use as a propellant of means of transport that run on rails*

- (1) Registered undertakings may deliver mineral oil without paying the basic fee for this when the oil is used for train propulsion or other means of transport that run on rails, including the heating and lighting of such vehicles.
- (2) The user shall provide the registered undertaking with a declaration upon the delivery of the mineral oil which states that the oil is used as described in paragraph one above. The undertaking that presents the declaration is responsible for ensuring that the information on the declaration is correct and complete. The registered undertaking must keep such declarations in its archives for a period of ten years.

0 Added by the regulation of 10 December 2007 no. 1396 (coming into force on 1 January 2008), amended by the regulation of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

#### **Section 3-10-6.** *Exemption for mineral oil used in the harvesting of sea weed and kelp*

- (1) A refund is available for the basic fee paid in on mineral oil etc. for taxable products delivered for use on board fishing and catching vessels that work with harvesting sea weed and kelp. One condition for this refund is that the vessel is registered with the Norwegian Ordinary Ship Register with vessel type code 6H.
- (2) Refund applications must be submitted monthly to the Customs Region Central Norway (the local Trondheim Customs Region Office) on the form established for this.

0 Added by the regulation of 24 June 2010 no. 964 (coming into force on 1 July 2010), amended by the regulation of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

### **(Chapter 3-11 - Chapter 3-19)**

## **Chapter 4. Excise duty exemption and reduced rates for certain areas of use**

### **Chapter 4-1. Repealed Chapter 4-2. Vessels that work with fishing and catching in inshore waters**

#### **Section 4-2-1.** *Technical areas of application*

A refund is available for paid-up excise duties for the CO<sub>2</sub> excise duty on mineral oil, natural gas and LPG and the basic fee on mineral oil etc. for taxable products delivered for use on board fishing and catching vessels that are registered in the Register of Notified Norwegian Fishing Vessels. A refund is available for the difference between paid CO<sub>2</sub> excise duty on mineral oil and the reduced rate to be paid pursuant to the Storting resolution concerning the excise duty on CO<sub>2</sub> for mineral products § 1 first paragraph letter a.

0 Amended by the regulations of 15 December 2006 no. 1442 (coming into force on 1 January 2007), of 24 August 2010 no. 1212 (coming into force on 1 September 2010), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 13



**Section 4-2-2. Conditions**

One condition for a refund is that the ship owner or fishing boat master is listed in the Fisherman Census Register, sheet A or B, or satisfies the conditions for entry. A refund may be given to foreign fishing and catching vessels if the vessel works with fishing and catching for business purposes.

**Section 4-2-3. Procedure for refunds**

(1) The application for a refund must be sent every month on the form established for this to the Guarantee Fund for Fishermen.

(2) The application must be sent by the end of February of the year after the year of bunkering. The Guarantee Fund for Fishermen may grant an extension if the Guarantee Fund for Fishermen is notified before the end of the deadline, and the deadline for practical reasons cannot be maintained.

(3) Decisions made by the Guarantee Fund for Fishermen can be appealed to the Directorate of Customs and Excise.

**Chapter 4-3. Vessel that work with freight and passenger transport within domestic shipping**

**Section 4-3-1. Freight transport within domestic shipping – technical areas of application**

(1) A refund is available for paid-up excise duties for the CO<sub>2</sub> duty on natural gas and LPG and the basic fee on mineral oil etc. for taxable products delivered from registered undertakings for use on board vessels that for business purposes work with freight transport within domestic shipping.

(2) A refund may be granted for taxable products equivalent to paid duties.

(3) The refund scheme for this encompasses vessels that are registered in Norwegian ship registers or registers of EEA countries.

0 Amended by the regulations of 13 December 2005 no. 1455 (coming into force on 1 January 2006), of 27 February 2009 no. 246 (coming into force on 1 March 2009), of 24 August 2010 no. 1212 (coming into force on 1 September 2010), of 7 December 2010 no. 1552 (coming into force on 1 January 2011), of 12 June 2012 no. 521 (coming into force on 1 July 2012) and of 24 June 2014 (coming into force on 1 July 2014).

**Section 4-3-2. Passenger transport within domestic shipping - technical areas of application**

(1) A refund is available for the paid-up excise duties for the CO<sub>2</sub> duty on natural gas and LPG and the basic fee on mineral oil etc. for taxable products delivered from registered undertakings for use on board vessels that for business purposes work with passenger transport.

(2) A refund may be granted for taxable products for similar paid-up duties.

(3) The refund scheme for this encompasses passenger ships and ferries that are registered in Norwegian ship registers or ship registers of EEA countries.

0 Amended by the regulations of 13 December 2005 no. 1455 (coming into force on 1 January 2006), of 27 February 2009 no. 246 (coming into force on 1 March 2009), of 24 August 2010 no. 1212 (coming into force on 1 September 2010), of 7 December 2010 no. 1552 (coming into force on 1 January 2011), of 12 June 2012 no. 521 (coming into force on 1 July 2012) and of 24 June 2014 (coming into force on 1 July 2014).

### **Section 4-3-3. Declaration of exemption**

(1) The registered undertaking must be provided with a declaration which states that the products are used as described in Sections 4-3-1 and 4-3-2 and that the vessel is only work with passenger or freight transport within domestic shipping. This declaration must be provided by the person on board who is responsible for bunkering, or by the shipping company. A shipping company is a company that is responsible for the operation of the vessel. When applying for a refund, the declaration shall be given to the Customs Region.

(2) The declaration must contain information that includes the name of the vessel and its nationality, registration, amounts and bunkering date.

(3) General declarations stating that the vessel is exclusively used for passenger or freight transport within domestic shipping and that it fills the obligations according to this chapter, may be provided by the shipping company, cf. first paragraph third sentence. The declaration is valid for a period of one year.

(4) The undertaking that presents the declaration according to this provision is responsible for ensuring that the information on the declaration is correct and complete.

(5) The receiver of the declaration must keep such declarations in its archives for a period of ten years.

(6) The excise duty shall be paid to Customs and Excise if, after submitting the declaration, it is proven that the conditions for an exemption or reduction of the duty were not satisfied.

0 Amended by the regulation of 27 February 2009 no. 246 (coming into force on 1 March 2009), of 12 June 2012 no. 521 (coming into force on 1 July 2012) and of 24 June 2014 (coming into force on 1 July 2014).

### **Section 4-3-4. Procedure for refunds**

Refund applications must be submitted to the Customs Region.

0 Amended by the regulations of 1 October 2002 no. 1067 (coming into force on 1 January 2003), of 8 October 2002 no. 1146 (coming into force on 1 January 2003), of 12 December 2003 no. 1533 (coming into force on 1 January 2004) and of 12 June 2012 (coming into force on 1 July 2012).

## **Chapter 4-4. Ships in foreign traffic, vessels working with fishing and catching in distant waters and facilities on the Norwegian Continental Shelf etc.**

### **Section 4-4-1. Ships working in foreign traffic – technical areas of application**

(1) Registered undertakings may deliver taxable products to ships in foreign traffic without having to pay the CO<sub>2</sub> excise duty on mineral oil, natural gas and LPG, the sulphur excise duty on mineral oil, the basic fee on mineral oil etc., and the excise duty on lubricants etc. for ships in foreign traffic.

(2) A refund may also be granted for taxable products delivered from non-registered undertakings for similar paid in duties.

(3) By *ships in foreign traffic* is meant:

- a) ships heading directly to foreign ports, Svalbard, January Mayen or other permanent sea installations outside Norway's economic zone, when Customs and Excise has been notified of these movements,
- b) ships heading to foreign ports, Svalbard, January Mayen or other permanent sea installations outside Norway's economic zone by way of Norwegian ports, when Customs and Excise has been notified of these movements, One condition for exemption

is that the vessel only carries freight or passengers that arrive from or are destined for foreign ports,

c) Weather ships that will be stationed in maritime zones outside of Norway.

<sup>0</sup> Amended by the regulations of 24 August 2010 no. 1212 (coming into force on 1 September 2010) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

**Section 4-4-2.** *Vessels that work with fishing and catching in distant waters – technical areas of application*

(1) Registered undertakings may deliver taxable products to ships in foreign traffic without having to pay the CO<sub>2</sub> excise duty on mineral oil, natural gas and LPG, the sulphur excise duty on mineral oil, the basic fee on mineral oil etc., and the excise duty on lubricants etc. for ships that work with fishing and catching in distant waters.

(2) A refund may also be granted for taxable products delivered from non-registered undertakings for similar paid-up duties.

(3) *Distant waters* means maritime zones where the distance to the Norwegian coast (the baseline) is 250 nautical miles or more.

<sup>0</sup> Amended by the regulations of 24 August 2010 no. 1212 (coming into force on 1 September 2010) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

**Section 4-4-3.** *Facilities on the Continental Shelf etc. - technical areas of application*

(1) Registered undertakings may deliver taxable products to facilities on the continental shelf and to specialised ships on assignment on the continental shelf without having to pay the basic fee on mineral oil etc., the excise duty on lubricants or the road use duty on petrol.

(2) A refund may also be granted for taxable products delivered from non-registered undertakings for similar paid-up duties.

(3) By *facilities on the Continental Shelf* is meant facilities or devices, including floating facilities or devices, linked to the exploitation of natural deposits in the maritime zones outside Norwegian territorial waters,

(4) By *specialised ship on assignment on the continental shelf* is meant ships that provide special services on the continental shelf including supply ships, standby vessels, diving support vessel, well stimulation vessels and drill ships. *On assignment* also means transport between the Norwegian mainland and the facilities mentioned in the second paragraph.

<sup>0</sup> Amended by the regulations of 13 December 2005 no. 1455 (coming into force on 1 January 2006), of 10 December 2007 no. 1396 (coming into force on 1 January 2008) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

**Section 4-4-4.** *Preconditions for exemption*

(1) The registered undertaking must be provided with a declaration which states that the products are used as described in Sections 4-4-1, 4-4-2 and 4-4-3. This declaration must be provided by the person on board who is responsible for bunkering, or by the shipping company.

(2) The declaration must contain information that includes the name of the vessel and its nationality, destination, amounts and bunkering date. The first foreign port should be stated for ships mentioned in Section 4-4-1 paragraph three letters a and b. For vessels working with fishing and catching whose destination is located partly within and partly outside the

250 nautical mile limit, one must state precisely whether the destination is located outside this limit or not.

(3) General declarations stating that the vessel is exclusively used for foreign traffic, fishing and catching in distant waters, or facilities on the continental shelf etc. may be provided by the shipping company. The declaration is valid for a period of one year.

(4) The undertaking that presents the declaration according to this provision is responsible for ensuring that the information on the declaration is correct and complete.

(5) The registered undertaking must keep such declarations in its archives for a period of ten years.

(6) The excise duty shall be paid to Customs and Excise if, after submitting the declaration, it is proven that the conditions for an exemption or reduction of the duty were not satisfied.

(7) Customs and Excise may require the presentation of a copy of the deck log book etc. as documentation proving that the conditions for exemption or reduced rates are satisfied.

0 Amended by the regulations of 18 February 2004 no. 411, of 10 December 2007 no. 1396 (coming into force on 1 January 2008) and of 24 August 2010 no. 1212 (coming into force on 1 September 2010).

#### **Section 4-4-5. Procedure for refunds**

Refund applications must be submitted to the Customs Region.

0 Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

### **Chapter 4-5. The wood processing industry, the herring meal and fishmeal industry, and manufacturers of colouring agents and pigments**

0 Title amended by the regulation of 17 December 2008 no. 1413 (coming into force on 1 January 2009).

#### **Section 4-5-1. Exemption for the wood processing industry and the herring meal and fishmeal industry**

(1) A refund is available for paid-up CO<sub>2</sub> excise duties on mineral oil and the basic fee on mineral oil etc. for taxable products delivered to the wood processing industry. A refund is given on the difference between the complete excise duty and the reduced rate to be paid according to the Storting resolution.

(2) A refund is available for paid-up CO<sub>2</sub> excise duties on mineral oil and the basic fee on mineral oil etc. for taxable products delivered to the herring meal and fishmeal industry. A refund is given for the CO<sub>2</sub> excise duty on the difference between the complete excise duty and the reduced rate to be paid according to the Storting resolution.

(3) By *wood processing industry* is meant companies listed in Statistics Norway's Standard SN2007, main business area 17.1 (production of pulp, paper and cardboard).

(4) By *herring meal industry* is meant companies that manufacture herring meal or herring oil. By *fishmeal industry* is meant companies that manufacture fishmeal or fishoil.

(5) One condition for a refund for the herring meal and fishmeal industry is that the mineral oil is used in connection with the production of herring meal / herring oil or fishmeal / fishoil.

(6) Refund applications must be submitted monthly to the Customs Region Central Norway.

0 Amended by the regulations of 10 December 2007 no. 1396 (coming into force on 1 January 2008), of 25 August 2008 no. 945 (coming into force on 1 September 2008), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 13 December 2012 no. 1286 (coming into force on 1 January 2013).

#### **Section 4-5-2. Exemption for manufacturers of colouring agents and pigments**

(1) A refund is available for the paid-up basic fee on mineral oil etc. for mineral oil delivered to manufacturers of colouring agents and pigments. A refund is given on the difference between the complete excise duty and the reduced rate to be paid according to the Storting resolution.

(2) By *manufacturer of colouring agents and pigments* is meant companies listed in Statistics Norway's Standard for industrial classification, business sub-group 24.120 (SN2002) or 20.120 (SN2007) (production of colouring agents and pigments).

(3) One condition for a refund is that the mineral oil is used in connection with the production of colouring agents and pigments.

(4) Refund applications must be submitted monthly to the Customs Region Central Norway.

<sup>0</sup> Cancelled by the regulation of 25 August 2008 no. 945 (coming into force on 1 September 2008). Added again by the regulation of 17 December 2008 no. 1413 (coming into force on 1 January 2009), and amended by the regulation of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

**Section 4-5-3.** (Repealed 1 January 2008; see the Regulations of 18 December 2007 no. 1485.)

## **Chapter 4-6. Aircrafts**

### **Section 4-6-1.** *Technical areas of application*

(1) Mineral oil, petrol and lubricants for overseas aviation are exempt from the CO<sub>2</sub> excise duty on mineral products, the sulphur excise duty, the basic fee on mineral oils etc., the road use duty on petrol and the excise duty for lubricants etc. if the taxable products are delivered directly into the aircraft's tank. By overseas aviation is meant flights from domestic airports to foreign airports, Svalbard or Jan Mayen.

(2) Aircraft with domestic airports as its first destination is exempt from the basic fee on mineral products etc., the road use duty on petrol and the excise duty for lubricants etc. if the taxable products are delivered directly into the aircraft's tank.

(3) Defence aircrafts are exempt from the basic fee on mineral oil etc. for aircraft kerosene (jet paraffin) if the aircraft kerosene is delivered directly into the aircraft's tank.

(4) Products that cannot be delivered directly from an oil company to an aircraft may be purchased duty-free directly from oil companies that are subject to the excise duty if the purchaser is registered for this at the Customs Region.

(5) A refund may be available for paid-up duties that are calculated upon importation.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004), of 18 February 2004 no. 411, of 10 December 2004 no. 1599 (coming into force on 1 January 2005), of 13 December 2005 no. 1455 (coming into force on 1 January 2006), of 24 August 2010 no. 1212 (coming into force on 1 September 2010) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011), 8 December 2011 no. 1214 (coming into force on 1 January 2012).

### **Section 4-6-2.** *Procedure for refunds*

Refund applications must be submitted to the Customs Region.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

### **Section 4-6-3.** *List of product deliveries*

Any entity that delivers duty-free mineral products or mineral products at a reduced rate must keep records of the recipient's names, quantities, times and deliveries and the aircraft's identification number, registration number and flight number. The aircraft's first destination must also be stated for deliveries of products that are not subject to the CO<sub>2</sub> excise duty and the sulphur excise duty.

0 Amended by the regulations of 13 December 2005 no. 1455 (coming into force on 1 January 2006) and of 24 August 2010 no. 1212 (coming into force on 1 September 2010), 8 December 2011 no. 1214 (coming into force on 1 January 2012).

## **(Chapter 4-7)**

### **Chapter 4-8. Diplomats, etc.**

0 Added by the regulation of 10 December 2004 no. 1599 (coming into force on 1 January 2005).

#### **Section 4-8-1. *Technical areas of application***

(1) A refund is available for paid-up excise duties for the road use duty on petrol, the road use duty on oil for the propulsion of motor vehicles (auto diesel oil) and the CO<sub>2</sub> excise duty on mineral products delivered to motor vehicles that belong to diplomatic civil servants of foreign countries who are stationed in the realm on official missions and who are registered to stay. The same is true for petrol and oil for motor vehicle propulsion (auto diesel oil) used by delegates from the consul-general, the consul and the vice-consul, to the extent this same courtesy is extended to Norwegian civil servants in the reciprocal foreign country.

(2) Subject to application, the Directorate may approve other schemes for implementing exemptions than those mentioned in the first paragraph.

0 Added by the regulation of 10 December 2004 no. 1599 (coming into force on 1 January 2005). Amended by the regulations of 15 December 2006 no. 1442 (coming into force on 1 January 2007), of 24 August 2010 no. 1212 (coming into force on 1 September 2010) and of 7 December 2010 no. 1552 (coming into force on 1 January 2011).

#### **Section 4-8-2. *Procedure for refunds***

The application for a refund and its enclosed documentation of amounts must be sent to the Ministry of Foreign Affairs and then to the Oslo and Akershus Customs Region.

0 Added by the regulation of 10 December 2004 no. 1599 (coming into force on 1 January 2005).

### **Chapter 4-9. Military forces and international organizations**

0 Chapter added by the regulation of 17 December 2008 no. 1413 (coming into force on 1 January 2009).

#### **Section 4-9-1. *Military forces and command units***

(1) Products may be imported into Norway with no excise duty being imposed if these are used by NATO forces from foreign countries and forces participating in the Partnership for Peace Programme, NATO's headquarters in Norway and people affiliated with NATO. This exemption is provided under the same conditions as those described in Section 5-3-5 of the Customs Regulations.

(2) Registered undertakings are permitted to supply such products duty-free to the institutions and persons mentioned in paragraph one.

0 Added by the regulation of 17 December 2008 no. 1413 (coming into force on 1 January 2009).

#### **Section 4-9-2. *International organizations***

(1) Products to be used by international organizations may be imported into Norway duty-free. This exemption is provided under the same conditions as those described in Sections 5-3-6 and 5-3-7 of the Customs Regulations.

(2) Registered undertakings are permitted to supply such products duty-free under the conditions explained in paragraph one.

0 Added by the regulation of 17 December 2008 no. 1413 (coming into force on 1 January 2009).

## **(Chapter 4-10 – Chapter 4-11)**

### **Chapter 5. Administration of the excise duties, etc.**

#### **I. Registration**

##### **Section 5-1. *The obligation to register***

The following undertakings shall be registered for each separate excise duty:

- a) producers of products that are subject to the excise duty, with the exception of micro power stations and energy recovery plants that supply electrical power directly to the end user.
- b) undertakings that produce or import technical ethanol with an alcoholic strength of over 2.5 volume percent.
- c) undertakings that recover TRI and PER where recovery is conducted with a view to resale,
- d) undertakings that transport electrical power to the consumer,
- e) importers of alcoholic beverages with an alcoholic strength of over 2.5 volume percent where no special permit or licence has been granted,
- f) undertakings that own facilities, vessels, aircrafts or vehicles subject to the NO<sub>x</sub> excise duty, with the exception of undertakings that have only duty-free emissions or foreign activities using a representative registered pursuant to Section 5-2 letter d,
- g) operators of installations on the Norwegian Continental Shelf subject to the NO<sub>x</sub> excise duty, including mobile installations performing petroleum activities.

0 Amended by the regulations of 19 December 2002 no. 1836 (coming into force on 1 January 2003), of 19 December 2003 no. 1758 (coming into force on 1 January 2004), of 25 June 2004 no. 1040 (coming into force on 1 July 2004), of 22 June 2005 no. 682 (coming into force on 1 July 2005), of 15 December 2006 no. 1442 (coming into force on 1 January 2007), of 20 December 2006 no. 1587 (coming into force on 1 January 2007), of 15 December 2009 no. 1524 (coming into force on 1 January 2010), of 1 September 2010 no. 1233 (coming into force on 1 October 2010), of 17 December 2013 no. 1565 (coming into force on 1 January 2014) and of 16 December 2014 no 1766 (coming into force on 1 January 2015).

##### **Section 5-2. *The right to register***

The following undertakings may be registered subject to application to the Customs Region:

- a) importers of taxable products subject to registration pursuant to Section 2-1 of the Value Added Tax Act,
- b) importers of taxable products when the products are to be used as raw materials or are for duty-free use, pursuant to the provisions of resolutions for excise duties adopted by the Storting.

- c) importers of boat engines and undertakings engaged in commercial production of vessels for sale.
- d) representatives of foreign undertakings that own vessels or aircrafts that are subject to the NOx excise duty.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004), of 15 December 2006 no. 1442 (coming into force on 1 January 2007), of 20 December 2006 no. 1587 (coming into force on 1 January 2007), of 24 June 2010 no. 964 (coming into force on 1 July 2010) and of 17 December 2013 no. 1565 (coming into force on 1 January 2014).

### **(Section 5-3)**

#### **Section 5-4. *Place of registration***

Registration shall occur in the Customs Region in which the place of business of the undertaking is located. Undertakings with places of business in multiple customs regions shall register the undertaking in the Customs Region in which their head office is located.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

#### **Section 5-5. *Registration notification, etc.***

(1) Notification of or application for registration shall be sent no later than one month before production or importation commences.

(2) The notification or application shall contain information on

- a) the production and storage premises (drawings), including the location of the premises,
- b) the type of products that will be produced or stored,
- c) when production or storage will commence,
- d) stocks of products,
- e) budgeted and current sales,
- f) the size and scope of imports and reception of products that are subject to excise duties,
- g) accounting procedures and stock holding,
- h) who will effect ongoing payment of the excise duty,
- i) customs credit number if applicable,
- j) the business' Enterprise Organization Number,



k) street address and postal address,

l) where applicable, licences and concession or statements of good conduct.

(3) Changes in the circumstances provided for in the second paragraph shall be reported to the Customs Region without delay. Notification shall also be filed if the business ceases or stops for more than three months and in the event of the resumption of the business.

(4) In the case of the excise duty on electrical power and for the NO<sub>x</sub> excise duty, the provisions of the second paragraph shall apply correspondingly, subject to the adjustments necessary in light of the nature of the excise duty.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004), of 19 December 2003 no. 1758 (coming into force on 1 January 2004), of 22 June 2005 no. 682 (coming into force on 1 July 2005), of 15 December 2006 no. 1442 (coming into force on 1 January 2007), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 16 December 2014 no. 1766 (coming into force on 1 January 2015).

### **Section 5-6. Refusal or revocation of registration**

(1) The Customs Region shall refuse or revoke registration if

a) the undertaking, board members or management are not considered creditworthy,

b) the undertaking has unpaid arrears with regard to taxes, excise or customs duties or is in breach of legislation governing excise duties, customs duties or value added tax, or

c) the nature of the undertaking's business activities has changed.

(2) The Customs Region may revoke registration if the conditions provided for in Section 5-3 are no longer fulfilled, or if the registered undertaking is no longer fulfilling the obligations provided for in these regulations or in the Tax Payment Regulations.

(3) In the event of the revocation of registration for the handling of technical ethanol or the death of the holder, the owner or the estate shall ensure that the stock of these products is sold or transferred to a registered undertaking. Failing this, the products shall be confiscated or destroyed.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004), of 18 February 2004 no. 411, of 22 June 2005 no. 682 (coming into force on 1 July 2005) and of 21 December 2007 no. 1775 (coming into force on 1 January 2008).

## **II. Approval of premises**

### **Section 5-7. Approval of premises**

(1) In cases such as this when no excise obligation arises, all production and storage of taxable products may only occur in premises that have been approved by the Customs Region. These premises must be properly locked, safeguarded and organized so that reasonable inspections, calculation of excise duties and payments etc. can be done.

(2) The Customs Region may approve various premises for each individual undertaking. The Customs Region must be notified without undue delay of any changes that are made to the approved premises.

(3) The Customs Region may establish the details of conditions for approval of the premises, including approving any changes to these premises.

(4) The approval provided for these premises may be revoked if inspections and supervisory controls give grounds for revoking the approval.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

### **III. Accounts**

#### **Section 5-8. *Accounts***

(1) For registered undertakings that, pursuant to the Norwegian Act concerning Annual Accounts Etc. (the Accounting Act) of 17 July 1998 no. 56, are required to keep accounts of business activities, these accounts must contain a list and description of the use of raw materials and the scope and extent of production. Furthermore, the accounts shall be set out in such a way that the quantities of the taxable products can be readily controlled and verified. In the case of registered undertakings that declare excise duties on a terminal basis, stock accounts shall be recorded of products in stock that are subject to the excise duties. The stock accounts shall contain products in stock, reception and delivery of products that are subject to duties, including any duty-free transfers to other registered undertakings or to approved premises, as well as extractions for own sales outlets or own use. The accounts shall show any difference between measured or counted stocks and the stocks as shown in the stock accounts.

(2) Before the end of the filing deadline for the tax term in question, registered undertakings that record stock accounts in accordance with the first paragraph shall reconcile the figures contained in their excise duty return with the stock accounts. This reconciliation will be included together with the stock accounts as part of the accounting material that the undertaking is required to store.

(3) Registered undertakings that are not subject to the accounting requirement under the Accounting Act may be instructed by the Customs Region to store documents of significance to the scope of excise duties, such as purchase and sales invoices, contracts and payment vouchers. Moreover, the undertaking may be instructed to record stock accounts and to reconcile the accounts in the way provided for above. The obligation to store documents, where applicable stock accounts and reconciliations, remains in force for ten years.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004) and of 18 February 2004 no. 411.

### **IV. Inspection provisions etc.**

#### **Section 5-9. *General rules on inspection***

(1) Customs and Excise may at any time inspect whether the correct excise duties have been calculated and paid and whether the conditions established in Section 5-3 have been fulfilled. To this end, Customs and Excise may inspect premises in which taxable products are produced or stored, adjoining rooms and vehicles used to transport such products. Moreover, Customs and Excise may check the accounts in their entirety and associated documentation, including electronic documents and software. During the inspection of the entity's archives, Customs and Excise is permitted to copy documents to a digital storage medium for future review, either with the entity in question – which is subject to the duty of disclosure - or at the offices of Customs and Excise itself.

(2) Customs and Excise may investigate taxable products. Sample products may be collected without any form of payment being made to the entity.

(3) Investigations as provided for above may be conducted at the manufacturer, importer, exporter, dealer, intermediary, warehousing agent of stocks and carriers of taxable products, as well as from users claiming a reduction or exemption on such excise duties. Moreover, investigations may take place at manufacturers and dealers of products that can be used in or for the production of a taxable product.

(4) The undertaking's owner, board members, general manager and other employees are required to provide the necessary assistance and guidance in connection with the investigation. Accounting material and other documents to be inspected shall be presented, released or forwarded to Customs and Excise without delay. By documentation is also meant electronically stored documents. The obligations described above also apply to electronic software, programs and program systems.

(5) In the event of inspection in accordance with this section, the regulations established in accordance with the Customs Act Section 13-4 fifth paragraph are applicable to the extent these apply.

0 Amended by the regulations of 22 June 2005 no. 682 (coming into force on 1 July 2005), of 2 February 2009 no. 104 and of 8 March 2013 no. 259..

## **(Section 5-10)**

**Section 5-11.** *Reductions of the excise duty for reduced sulphur emissions – control measurements etc.*

Undertakings that claim a reduced duty pursuant to Sections 3-7-4 to 3-7-6 can be required to carry out control measurements by the Customs Region by way of the Environmental Agency or an accredited institution. The expenses for such measurements shall be paid by the applicant.

0 Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004), of 13 December 2005 no. 1455 (coming into force on 1 January 2006), of 7 December 2010 no. 1552 (coming into force on 1 January 2011) and of 15 March 2013 no. 284 (coming into force on 1 July 2013).

**Section 5-12.** *Reduction of the excise duty for reduced sulphur emissions - accreditation*

(1) The issuance of a certificate of sulphur content in mineral products, as well as the control measurements of mass balances etc. shall be done by an organization that is accredited for this pursuant to EN 5001 or ISO/ IEC Guide 25 by the Norwegian Metrology and Accreditation Service through its Norwegian accreditation office or a foreign accreditation institute that provides accreditation pursuant to these standards and which satisfies the requirements in EN 45003 or ISO/ IEC Guide 58.

(2) The Directorate may regulate that previously authorised institutions can perform the tasks mentioned in the first paragraph, as well as attesting the application for approval, despite the requirements of paragraph one not being satisfied.

## **(Section 5-13 – 5-14)**

### **V. The duty to provide information**

0 Added by the regulation of 11 January 2010 no. 23 .

**Section 5-15.** *The duty to provide information*

The entity obligated to provide information pursuant to this regulation must behave in an attentive and loyal manner toward the authorities. The entity that is subject to the duty of disclosure must assist the authorities in regard to questions of the obligation to pay such excise duties at the correct time, and with the purpose of clarity and the intention to comply with legislation in this regard, and is obligated to inform Customs and Excise about any errors in the calculation of excise duties.

<sup>0</sup> Added by the regulation of 11 January 2010 no. 23.

## **Chapter 6. The excise duty return and payments, etc.**

### **Section 6-1.** *The excise duty return*

- (1) Registered undertakings shall file a monthly excise duty return specific to these duties with the Customs Region, by the 18th of the following month (the deadline for filing such returns). A return shall be filed even if no excise duty is collectable for the period (zero return).
- (2) Undertakings registered for the excise duty on electrical power shall file this monthly return with the Customs Region within one month and eighteen days after the end of the quarter in which the invoice was sent or the delivery/extraction without invoicing having occurred.
- (3) Undertakings registered for paying the duty on emissions of NO<sub>x</sub> shall file these excise duty returns with the Customs Region within the 18th of the month after the end of the quarter in which the emission took place.
- (4) The Customs Region may fix a shorter time for filing such returns if information exists on circumstances about the undertaking that indicate the likelihood that the duty will not be paid on time.
- (5) Undertakings registered pursuant to Section 5-1 letter b that exclusively import or produce technical ethanol with approved denaturing are not required to file such returns.
- (6) Importers registered pursuant to Section 5-2 letter b are not required to file such returns.
- (7) The Excise Duty Return must be submitted in either the electronic or paper form. If the paper version of the Excise Duty Form is used one must use the official form established for this and sign the form before submission. The electronic version must be submitted to the reception centre that is designated for this by the Directorate.
- (8) The electronic version of the Excise Duty Return will be considered submitted as soon as it is received by the reception centre and an electronic confirmation voucher has been generated. The paper version of the Excise Duty Return will be considered submitted as soon as it has been postmarked, as long as the postmark is dated before the deadline for submission expires.

<sup>0</sup> Amended by the regulations 12 December 2003 no. 1533 (coming into force on 1 January 2004), 19 December 2003 no. 1758 (coming into force on 1 January 2004), 22 June 2005 no. 682 (coming into force on 1 July 2005), 20 December 2006 no. 1587 (coming into force on 1 January 2007), 11 April 2011 no. 377, 16 June 2011 no. 597 (coming into force on 19 July 2011) and 23 August 2011 no. 864 (coming into force on 1 September 2011).

**Section 6-2 - Section 6-5.** (Repealed 1 January 2008; see the Regulations of 21 December 2007 no. 1775.)

**Section 6-6.** *Calculation of excise duties in arrears, etc.*

(1) In the event of non-calculation or incomplete calculation of excise duties, the Customs Region may calculate excise duties in arrears.

(2) Moreover, the Customs Region may calculate these duties in arrears if the duty to be paid with interest has been refunded on the basis of incorrect or incomplete information. The same applies if products that have been supplied duty-free or at a reduced rate have been used for taxable purposes.

(3) In instances as provided for in the second paragraph, the Customs Region may decide that the exemption should in the future be practised in some other way than provided for in these regulations.

<sup>0</sup> Amended by the regulation of 12 December 2003 no. 1533 (coming into force on 1 January 2004).

**Section 6-7 - Section 6-9.** (Repealed 1 January 2008; see the Regulations of 21 December 2007 no. 1775.)

## **Chapter 7. Final provisions**

### **Section 7-1.** *Supplementary regulations, etc.*

(1) Questions concerning the scope of the excise obligation must be put to the Customs Region.

(2) The Customs Region may require the installation of measuring equipment and the like for the purpose of calculating excise duties, and for inspections. The Directorate may issue regulations concerning requirements for measuring equipment and methods of measuring.

(3) The Directorate may issue regulations requiring the use of fixed conversion factors where taxable products are sold by measure of capacity rather than by weight.

(4) The Directorate may issue regulations according to which the Norwegian Beekeepers Association may retain a predetermined amount for administration costs for each application granted for subsidies for beekeeping, cf. Section 3-16-4.

(5) The Directorate may issue regulations clarifying, supplementing and implementing these regulations, including on calculation, repayment and inspection etc. Moreover, the Directorate may issue regulations concerning the preconditions for exemption from the excise duty, including requirements as to documentation and minimum limits for exemption.

<sup>0</sup> Amended by the regulations of 12 December 2003 no. 1533 (coming into force on 1 January 2004) and of 21 December 2007 no. 1775 (coming into force on 1 January 2008).

**Section 7-2.** (Repealed 1 January 2009; see the Regulations of 17 December 2008 no. 1413.)

### **Section 7-3.** *Transitional provisions*

Undertakings with approved premises must within two years from the coming into force of these regulations renew their approval in accordance with Section 5-7.

### **Section 7-4.** *Coming into force, etc.*

(1) These regulations apply from 1 January 2002.

[...]

## Extract from the Act of 17 June 2005 no. 67 concerning the Payment and Collection of Claims for Taxes and Excise Duties (the Tax Payment Act)

To review the entire act (in Norwegian), please refer to <http://www.lovdata.no/all/hl-20050617-067.html>

[...]

### § 9-1. *Method of Payment* <sup>1</sup>

(1) Taxes and duties <sup>2</sup> can be paid using legal tender as a means of payment or by transferring the amount due to the collection authorities' bank account, unless the collection authorities <sup>3</sup> request payment in cash. A supplier who pays taxes or duties through the simplified registration scheme as defined in Sections 14-4 to 14-7 of the Norwegian Vat Act <sup>4</sup> must pay the charges by transferring the amount to the collection authorities' <sup>5</sup> bank account.

(2) Claims that are charged through the daily settlement arrangement <sup>6</sup> must be paid in cash. The Customs Region may decide whether the settlement can also be paid using an electronic bank payment.

(3) The Ministry may issue regulations that provide more detailed rules for the payment scheme for paying taxes and duties, including the obligation of financial institutions to reject payment orders that lack necessary information in cases where a cash payment can be made.

<sup>0</sup> Amended by the acts of 15 December 2006 no. 85 (coming into force immediately and on 1 January 2008 as per the resolution of 7 December 2007 no. 1371) and 24 June 2011 no. 27 (coming into force on 1 July 2011).

<sup>1</sup> Cf. Section 9-3 (1) second item.

<sup>2</sup> See Section 1-1 (2).

<sup>3</sup> Cf. Chapter 2.

<sup>4</sup> The act of 19 June 2009 no. 58.

<sup>5</sup> Cf. Chapter 2.

<sup>6</sup> Cf. Section 14-20 (2).

### Section 9-2. *Time and place for payment* <sup>1</sup>

(1) Payment of taxes and duties is deemed completed when the payment amount has arrived at the correct collection authority. <sup>2</sup> For payments made by bank transfer the payment is deemed completed when the amount has been credited to the collection authorities' bank account. For transfers within the same bank the payment is deemed completed when the amount has been credited to the recipient's bank account. When settlement is done in cash the payment is deemed completed when the amount is available for the collection authorities at the bank or at the authorities' office and the recipient has been notified of the payment.

(2) The specified payment deadline is met

a) when a payer's deposit has been received by the bank

b) when the collection authorities <sup>2</sup> have received and accepted a check or other form of payment.

(3) The third and fourth paragraphs of Section 39 of the Norwegian Financial Contracts Act <sup>3</sup> apply correspondingly.

<sup>1</sup> Cf. Section 9-3 (2) fourth item.

<sup>2</sup> Cf. Chapter 2.

<sup>3</sup> The act of 25 June 1999 no. 46.

**Section 10-1. Unconditional obligation to pay and the prohibition against conveyance of outstanding credit**

(1) Claims for taxes and excise duties <sup>1</sup> shall be paid when due and in the amount originally determined, even if the amount determined has been appealed or brought before the courts.

(2) Claims for repayment of taxes and duties cannot be charged or assigned. <sup>2</sup>

(3) The second paragraph shall not apply to disbursements under Section 3 letter c fifth paragraph of the Petroleum Taxation Act <sup>3</sup>. Nevertheless, the right to set off takes precedence above rights established by charge or assignment.

<sup>0</sup> Amended by the act of 15 December 2006 no. 85.

<sup>1</sup> Cf. see section 1-1 (2).

<sup>2</sup> Compare with Section 12 of the act of 14 August 1918 no. 4.

<sup>3</sup> Act of 13 June 1975 no. 35.

**Section 10-2. Deferred due date**

The time limit will be postponed until the next working day if the time for payment expires on a Saturday, Sunday, a holiday <sup>2</sup> or a statutory public holiday <sup>1</sup>.

<sup>1</sup> See the act of 26 April 1947 no 1.

<sup>2</sup> Section 2 of the act of 24 February 1995 no. 12

[...]

**Section 10-40. Domestic excise duties**

(1) Domestic excise duties come due for payment at the same time as the obligation to pay excise duties arises.

Nevertheless, this does not apply to:

- a) the annual motor vehicle tax for vehicles registered in the Motor Vehicle Register on 1 January which comes due for payment on 20 March.
- b) the heavy goods vehicle tax for vehicles registered in the Register of Motor Vehicles which comes due for payment in two equal instalments on 20 February and 20 August respectively.
- c) the non-recurring tax for registered undertakings which comes due for payment on the eighteenth day of the month after obligation to pay excise duties arose.
- d) the incorrect use of labelled oil according to Section 4 of the Excise Duties Act which falls due for payment three weeks after the notification of the demand is sent.

(2) In the case of undertakings that are registered with the customs regions and obliged to pay such duties, the duty for any period in question falls due for payment on the same day as the return is to be submitted.

(3) The Ministry may issue regulations<sup>2</sup> containing detailed rules concerning the due dates for claims as provided for in the first paragraph.

<sup>0</sup> Amended by the acts of 15 June 2007 no. 26 and 12 December 2008 no. 100.

<sup>1</sup> Cf. act of 19 May 1993 no. 1.

<sup>2</sup> Cf. see Item c of Section 2 and Chapter VII of the Public Administration Act.

**Section 10-41.** *Customs duties, value added tax and excise duties incumbent on importations*

(1) Customs duties and excise duties that arise upon importation and which are not charged to customs credit or to a daily settlement arrangement, cf. Section 14-20, come due for payment at the same time as the obligation to pay such customs duties arises.

(2) Claims charged to customs credit for a calendar month come due for payment on the eighteenth day of the following month.

(3) Claims for tax and duty charged to a daily settlement arrangement come due for payment on the first business day after the customs declaration was completed. The Customs Region may specify a deadline before which payment shall be effected on the due date.

<sup>0</sup> Amended by the act of 15 December 2006 no. 85.

[...]

**Section 10-52.** *Liability claims*

Liability claims pursuant to Chapter 16, liability claims pursuant to Section 4-1 second paragraph, and liability claims pursuant to Section 7 of the Act of 13 December 1996 no. 87 concerning Tax on Fees Paid to Non-resident Performers Etc. must be paid no later than two weeks after the notification of the claim has been sent; see Section 4-18 of the Norwegian Enforcement Act<sup>1</sup>.

<sup>0</sup> Amended by the acts of 15 December 2006 no. 85 and of 12 June 2010 no. 40.

<sup>1</sup> Cf. Section 11-1.

<sup>2</sup> Act of 26 June 1992 no. 86.

**Section 10-53.** *Claims for tax and duty in amendment decisions etc. and adjustment by the taxpayer*<sup>1</sup>

(1) When the tax authorities amend an administrative decision which leads to an increase in a tax or duty for a claim that ordinarily falls due for payment pursuant to Sections 10-10 to 10-12, 10-21, 10-22 second paragraph or Sections 10-30 to 10-41, then this increase and its interest according to Section 11-2 must be paid no later than three weeks after the notification of the decision is sent. Nevertheless, this will apply only if the deadline for payment comes later than the ordinary due date for the claim. If the increase comes about because the entity which is obligated to pay the tax or duty has altered a previously submitted return, the deadline will be calculated from the date upon which the notification of the change reaches the tax or duty authorities.

(2) In the event of an increase in tax arrears<sup>2</sup> as a consequence of changes pursuant to the rules provided for in Chapter 9 of the Tax Assessment Act<sup>3</sup>, the deadline for payment shall



be calculated from the date upon which notification of a new assessment of a tax or duty <sup>4</sup> has been sent to the debtor. Tax arrears for personal taxpayers shall be paid as early as possible, together with the second instalment.

0 Amended by the act of 22 June 2012 no. 43 (coming into force when the King decides).

1 Cf. see Section 1-3.

2 Cf. Section 7-1(2).

3 Act of 13 June 1980 no. 24.

4 Cf. Section 7-2.

5 Cf. Section 4-1 (1), b.

[...]

### **Section 10-60. Credit balances**

(1) Where an excess amount of a tax or duty has been paid and otherwise where a credit balance arises, the amount and interest pursuant to Section 11-4 shall be reimbursed to the party that is obligated to pay the tax or duty, as soon as possible and no later than three weeks after the decision that resulted in repayment was adopted, except as otherwise provided for in statute or regulations. The payment shall also include interest <sup>1</sup> paid on the repayable amount. Interest that has accrued but has not been paid will not apply.

(2) In the case of credit balances arising as a result of adjustment by the taxpayer on previously submitted returns, the deadline will be calculated from the date upon which the tax or duty authorities approved the amount for disbursement.

(3) In the case of credit balances that arise following ordinary assessment, cf. Section 7-1, the deadline will be calculated from the date of which the settlement was sent to the taxpayer. In other cases, the deadline will be calculated from the date on which assessment took place.

(4) In the case of claims for disbursement of value added tax to registered business undertakings pursuant to Section 11-5 of the new Value Added Tax Act <sup>2</sup>, the deadlines will be calculated from the date upon which the VAT return was received by the tax authority. <sup>3</sup>

0 Added by the acts of 15 December 2006 no. 85, of 14 December 2007 no. 110, of 19 June 2009 no. 58 (coming into force on 1 January 2010 as per the resolution of 6 November 2009 no. 1347) and of 10 December 2010 no. 69 (coming into force on 1 January 2011).

1 Cf. Section 11-1.

2 Act of 19 June 2009 no. 58.

3 Cf. Section 15-8 of the act of 19 June 2009 no. 58.

[...]

### **Section 11-1. Interest on overdue payments <sup>1</sup>**

(1) Interest shall be calculated on claims for taxes and duties that are not paid by the due date in accordance with Chapter 10. Interest is calculated on the basis of the claim with the addition of interest pursuant to Sections 11-2 or 11-5, where applicable. Interest accrues from the due date and until payment has been made. In the case of claims pursuant to Section 10-52, interest accrues from the due date for the claim on the tax or duty that the liability claim shall cover and until payment has been made.

(2) Section 2 second paragraph of the Act of 17 December 1976 no. 100 concerning Interest on Overdue Payments Etc. applies correspondingly.

(3) The rules on accelerated maturity in Section 10-20 fourth paragraph and Section 10-21 second paragraph do not apply for interest calculations pursuant to the first paragraph.

0 Amended by the act of 9 December 2005 no. 115.

1 Cf. Section 11-6 (1).

**Section 11-2.** *Interest in the case of amendment decisions, adjustment by the taxpayer, inheritance tax paid after the due date etc.* <sup>1</sup>

(1) Interest shall be calculated on increases in tax and duty determined by amendment decisions etc. <sup>2</sup> or as a result of the party that is subject to the tax or duty having amended a previously submitted return. Interest shall not be calculated on summary amendments pursuant to Section 9-9 of the Tax Assessment Act <sup>3</sup>.

(2) Interest is calculated from the due date of the claims pursuant to Sections 10-1 to 10-41, and until the decision is adopted on amendment etc., or a new and altered return arrives at the tax authorities, with the exception of items stated paragraphs three to seven.

(3) Interest on increases in tax following a new assessment, cf. Section 7-2, will be calculated from 1 January in the year after the year of assessment.

(4) Interest on petroleum tax following a new assessment, cf. Section 7-2, will be calculated from 1 January in the year after the financial year.

(5) Interest on excess repayments according to Section 10-1 <sup>4</sup> of the VAT Act and interest on excess reimbursements according to Section 11-5 of the VAT Act are calculated from the time the amount was paid until a decision is made regarding a change of these types of payments etc.

(6) If inheritance tax pursuant to Section 10-31 fourth paragraph is paid after the due date that follows from Section 10-31 first and second paragraphs, interest shall be paid on the tax or duty amount for the period from the ordinary due date and until the fee is determined with final effect.

(7) If payments have been made to cover the claim for a tax or duty before a decision on amendment etc. is made, or before notification of adjustment by the taxpayer of a previously submitted return has reached the tax and duty authorities, then interest will be calculated until the date of payment.

0 Amended by the acts of 15 December 2006 no. 85, of 14 December 2007 no. 110 and of 19 June 2009 no. 58 (coming into force on 1 January 2010 as per the resolution of 6 November 2009 no. 1347).

1 Cf. Section 11-6 (2).

2 Cf. inter alia Chapter XIII of the act of 19 June 2009 no. 58 and Chapter 9 of the Tax Assessment Act.

3 Act of 13 June 1980 no. 24.

4 Act of 19 June 2009 no 58.

**Section 11-3.** *Interest compensation on late disbursements* <sup>1</sup>

(1) In the case of a refund of a tax or duty later than the due date provided for in Section 10-60, interest shall be paid for the period from the due date and until payment has been made.

(2) Section 2 second paragraph of the Act of 17 December 1976 no. 100 concerning Interest on Overdue Payments Etc. applies correspondingly.

0 Amended by the acts of 9 December 2005 no. 115 and of 14 December 2007 no. 110.

1 Cf. Section 11-6 (1).

**Section 11-4.** *Interest compensation on disbursements pursuant to an amendment decision etc. and adjustment by the taxpayer*<sup>1</sup>

(1) In the event of repayment of excess tax or duty as a consequence of an amendment decision etc., or adjustment by the taxpayer of a previously submitted return, interest compensation shall be paid from the date on which payment was effected and until the due date in accordance with Section 10-60.

(2) In the event of repayment following a new assessment<sup>2</sup>, interest will be calculated from the finalised tax settlement after the ordinary assessment was sent to the taxpayer. In cases dealing with a withholding tax on dividends, interest is calculated from the finished tax settlement after the ordinary assessment was sent to the withholding company.

In the case of disbursement of value added tax not previously paid in, interest will be paid from three weeks after the deadline for submission of the return for the instalment in question, cf. Section 15-8 of the Value Added Tax Act<sup>3</sup>.

(4) In case of other types of disbursements than those discussed in the first paragraph, a compensatory interest may be paid when special circumstances call for this. The Ministry may issue regulations<sup>4</sup> determining that interest compensation shall be paid in other cases even where special circumstances do not exist.

(5) In case of disbursement of an excess of the petroleum tax after a new assessment, cf. Section 7-2, interest shall be calculated from 1 January of the year following the year of income up until the date that payment is due as in Section 10-60.

0 Amended by the acts of 14 December 2007 no. 110, of 19 June 2009 no. 55, of 25 June 2010 no. 40 and of 10 December 2010 no. 69 (coming into force on 1 January 2011).

1 Cf. Section 11-6 (2) second item.

2 Cf. Section 7-2.

3 Act of 19 June 2009 no 58.

4 Cf. see Section 2 and Chapter VII of the Public Administration Act.

[...]

**Section 11-6.** *Interest rates*

(1) The rate of interest for interest pursuant to Sections 11-1 and 11-3 shall correspond to the rate determined pursuant to Section 3 first paragraph item one of the Act of 17 December 1976 no. 100 concerning Interest on Overdue Payments Etc. If a payment arrangement has been granted for inheritance tax because the inheritance or gift largely encompasses business activities<sup>1</sup>, the rate of interest shall be half of the rate provided for in the first item.

(2) The rate of interest for interest pursuant to Section 11-2 shall be equivalent to the monetary key rate of interest as determined by Norges Bank as at 1 January in the year in question with the addition of one percentage point. The rate of interest for interest pursuant to Section 11-4 shall be equivalent to the monetary key rate of interest as determined by Norges Bank as at 1 January in the year in question.

(3) Changes to the size of the rate of interest shall take effect from the time at which the change enters into force, including for claims for tax and duty where interest accrues before the entry into force.

1 Cf. Section 20 of the act of 19 June 1964 no. 14.

[...]

**Section 12-1.** *Rules on limitations*

(1) The Statute of Limitations <sup>1</sup> applies with the exceptions that are stated in paragraphs two to five.

(2) For claims on taxes and duties <sup>2</sup>, the limitation period runs from the end of the calendar year of the claims, or in case of the last term of the claims when these are due for payment. <sup>3</sup>

(3) For advance payments on taxes <sup>4</sup>, the limitation period runs from the end of the calendar year when the tax assessment was taken. For claims on inheritance tax, the period of limitations runs from the time the claim is due until payment is made, pursuant to Sections 10-31 and 10-32. For claims on duties from gifts and distributions from undivided estates, the deadline shall still in no case begin to accrue until the taxation authorities have received a verified notification about the gift or the distribution, in accordance with Section 25 second paragraph of the Norwegian Inheritance Tax Act.

(4) For inheritance tax, the period of limitations has a duration of ten years.

(5) If the limitation is discontinued according to Section 17 of the Act of 18 May 1979 no. 18 concerning the Limitation Period for Claims (the Statute of Limitations), then overdue interest that falls due for payment at a later date is not discontinued for claims on taxes or duties until the capital sum becomes obsolete.

<sup>0</sup> Amended by the act of 9 December 2005 no. 115.

<sup>1</sup> Act of 18 May 1979 no 18.

<sup>2</sup> Cf. Section 1-1 (2) and chapter 1.

<sup>3</sup> Cf. Chapter 10.

<sup>4</sup> Cf. Chapter 4.

[...]

**Section 14-1.** *Basis for enforcement of execution*

The claim on taxes and duties <sup>1</sup> provides the enforcement basis for execution. <sup>2</sup>

<sup>1</sup> Cf. Section 1-1 (2) ) and chapter 1.

<sup>2</sup> Cf. Section 7-2 letter e of the Norwegian Enforcement Act of 26 June 1992 no. 86.

[...]

**Section 14-20.** *Customs credit and the daily settlement arrangement*

(1) The Customs Region may issue credit for customs duties, value added tax and excise duties incumbent on importations. <sup>1</sup>

(2) Forwarding agents that carry out customs clearance on behalf of others may be issued credit for customs clearances that are settled on that same clearance day (daily settlement).

(3) The Customs Region may establish the conditions for securities before credit is issued, or at a later time.

(4) A special compensation fee will be paid to the State Treasury for the use of customs credit. The Ministry may issue regulations concerning the amount of this fee.

(5) The Ministry may issue regulations as to further rules for supplementing and execution of this section, including the conditions for credit, withdrawal of credit and the conditions for provisions of security.

1 Cf. the act 19 June 2009 no. 58, Sections 3-29 and 3-30.

**Section 14-21.** *The furnishing of security for taxes and excise duties*

(1) When registering entities subject to the payment of taxes and duties, the Customs Region is permitted to require a security to be furnished for any outstanding non-recurring tax on motor vehicles. Detailed requirements as to security, including its scope and extent, will be determined by the Customs Region at the time of registration and may subsequently be amended.

(2) The Customs Region may require registered undertakings that are subject to the payment of taxes and duties pursuant to the Excise Duties Act to furnish security for taxes and duties payable in the future. A requirement as to the furnishing of security may be imposed at the time of registration of the undertaking, or at a later date. Detailed requirements as to security, including its scope and extent, will be determined by the Customs Region at the time of registration in each individual case.

(3) The Ministry may issue regulations <sup>1</sup> providing detailed conditions for the furnishing of security and specifying the elements to which importance shall be attached when assessing whether security should be required.

1 Cf. see Section 2 and Chapter VII of the Public Administration Act.

[...]

**Section 16-42.** *Obligations related to duty-free delivery of products and services*

The Ministry may issue regulations <sup>1</sup> providing that the recipient of duty-free products and services who would otherwise be subject to a duty pursuant to the Act of 19 May 1933 no. 11 concerning Excise Duties is liable for the duty if the party in question fails to fulfil the preconditions for exemption from the excise duty. In such cases, the supplier will also be subject to the payment of excise duties if he knew or should have known that the preconditions for an exemption had not been fulfilled.

1 Cf. see Section 2 and Chapter VII of the Public Administration Act.

[...]

## **Extract from the Regulations of 21 December 2007 no. 1766 concerning Complementing and Implementing Etc. of the Tax Payment Act (the Tax Payment Regulations)**

To see the entire Regulations document (in Norwegian), please refer to <http://www.lovdata.no/cgi-wift/ldeles?doc=/sf/sf/sf-20071221-1766.html>

[...]

### **Section 9-1-1.** *Payments made through a bank*

- (1) For payment of taxes and duties through a bank, payment must be made to the bank account that is designated by the collection authority.
- (2) Payment through a bank can be done electronically or by using a payment voucher. The Directorate of Taxes and The Directorate of Customs and Excise may create specific payment vouchers to be filled in and submitted when making payments through banks.
- (3) A customer identification code (KID) must be used for electronic payments together with a payment order issued by the payer's bank, if the bank offers such services.
- (4) The payment system must refuse any electronic payment order for paying taxes or duties if a valid customer identification code (KID) is not generated, if the bank offers such services.
- (5) For payment made through a bank, the bank and its settlement centre must make certain a correct payment date is registered for the payment and included in the transaction documentation sent to the beneficiary.

### **Section 10-4-1.** *Monetary limits for payment and repayment of claims for taxes and duties*

- (1) Claims for taxes and duties and credit balances - including any charges and interest payable pursuant to Sections 11-2, 11-4 and 11-5 of the Tax Payment Act - which alone make up less than NOK 100, will not be paid or repaid. Nevertheless this does not apply to:
  - a) mariners who are subject to the payment of taxes under Section 2-3 first paragraph of the Taxation Act, where the monetary limit is NOK 2000,
  - b) payment of claims for customs duties, credit fees for the use of customs credit, value added tax and excise duties collected upon importation, cf. Section 10-41 of the Tax Payment Act, where the monetary limit is NOK 50, except in the case of alcoholic beverages and tobacco where no monetary limit applies,
  - c) payment of the annual heavy goods vehicle tax at a daily rate in accordance with the provisions on short-term use of trailers, cf. Section 7 of the Regulations of 29 June 2000 no. 688 concerning the Annual Heavy Goods Vehicle Tax,
  - d) non-recurring tax on motor vehicles, where the monetary limit is NOK 200, and
  - e) the supplementary charge for late payment of the annual tax at a reduced rate, where the monetary limit is NOK 50.

(2) In the case of claims for taxes and duties payable in instalments or pursuant to a specified tax specification or declaration, the monetary limit will apply to the individual instalment, specification or declaration.

0 Amended by the regulation of 25 March 2010 no. 462 (coming into force on 1 April 2010).

**Section 10-4-2. Monetary limit on interest and interest compensation**

Interest on overdue payments of less than NOK 50 - cf. Sections 11-1 and 11-3 of the Tax Payment Act - will not be paid or repaid. This applies similarly if the interest or interest compensation pursuant to Section 11-2 and 11-4 in special circumstances arise as claims to the extent the interest is not regulated together with the capital sum according to Section 10-4-1.

0 Amended by the regulation of 25 March 2010 no. 462 (coming into force on 1 April 2010).

**Section 10-4-3. Monetary limit for write-offs or revenue recognition of small remaining outstanding amounts**

Outstanding amounts remaining for payment less than NOK 50 may be waived. Similarly, the person or entity subject to payment of taxes or duties has no claim to outstanding amounts of less than NOK 50. The amounts mentioned in the first and second items respectively may be charged as expenses or revenues in one's accounts.

0 Added by the regulation of 25 March 2010 no. 462 (coming into force on 1 April 2010).

**Section 10-4-4. Rounding off**

Amounts will be rounded downwards to the nearest whole krone when calculating claims on taxes and duties.

0 Amended by the regulation of 25 March 2010 no. 462 (coming into force on 1 April 2010, previously Section 10-4-3).

[...]

**Section 10-40-3. Due dates for overdue payments from the excise duties return**

The provision stated in paragraph two of Section 10-40 of the Tax Payment Act also applies to the excise duties that are reported on the excise duties return that were not delivered by the deadline for delivering this return.

0 Added by the regulation of 25 March 2010 no. 462 (coming into force on 1 April 2010).

[...]

**Section 11-1-6. Calculation of interest on late payment in the case of reductions in tax or duty**

(1) If a claim for tax or duty is reduced, the interest on late payment shall be recalculated on the basis of the amended tax or duty.

(2) If a claim for tax or duty came due for payment in multiple instalments, and the interest is recalculated, equal amounts of each instalment will as far as possible be deemed to have been waived. If the claim for tax or duty had previously been increased, the increase will be deemed to have been waived first and a later increase before an earlier increase.

[...]

**Section 11-2-1. Calculation basis**

For the purpose of calculating interest pursuant to Section 11-2 of the Tax Payment Act, the following shall not be included in the calculation basis: surtaxes, surcharges, extra duties and late-filing penalties, as well as excess reimbursements of compensatory interest according to

Sections 11-3 and 11-4 of the Tax Payment Act. The same applies to interests described in Section 9-10 of the Tax Assessment Act, such as this read until 1 January 2009, if the interests are calculated according to this provision according to the rules described in Section 19-2-4.

<sup>0</sup> Amended by the regulations of 19 December 2008 no. 1487 and 25 March 2010 no. 462 (coming into force on 1 April 2011).

**Section 11-2-2.** *Calculation of interest in the case of amendments in multiple instalments or years*

For the purposes of calculating interest pursuant to amendment decisions and adjustment by the taxpayer, interest shall be calculated for each individual payment period or year. For the purpose of calculation, account shall not be taken of changes in other payment periods or years.

**Section 11-2-3.** *Calculation of interest in the case of multiple amendments in the same period or year*

(1) If a claim for tax or duty is increased in relation to the preceding return or former information, adjustment by taxpayer or decision, the calculation of interest shall be based on the increase. If multiple adjustments by the taxpayer have taken place before the returns have been approved by the tax and duty authorities, interest shall be calculated only on the amount payable in total.

(2) In the case of claims for tax and duty that were previously paid in during a period and on which interest has been paid pursuant to Section 11-4 of the Tax Payment Act, the same rate shall be used for the purposes of the new calculation as pursuant to Section 11-4 for the period.

[...]

**Section 11-3-1.** *Calculation basis*

(1) When calculating interest according to the Section 11-3 of the Tax Payment Act, surtaxes, surcharges, extra duties and late-filing penalties, as well as disbursements of outgoing value added tax and interests pursuant to Sections 11-1 , 11-2 , 11-4 and 11-5 of the Tax Payment Act will also be included in the calculating basis.

(2) The amount paid in last shall be counted as the amount repaid first. For the purpose of calculating interest, amounts outstanding used for the purpose of sett-off shall be considered to have been repaid on the same date as the set-off takes place.

<sup>0</sup> Amended by the act of 21 January 2010 no. 45.

**Section 11-3-2.** *Claims credited to the customs credit or the credit arrangement for non-recurring tax*

Interest pursuant to Section 11-3 of the Tax Payment Act shall be calculated if claims charged to the account for customs credit or the credit arrangement for non-recurring tax are repaid by crediting the account. Interest shall be calculated from the first date of the month after the due date that follows from Section 10-60 and until the first day in the month in which the amount is credited to the current credit.

[...]

**Section 11-4-1.** *Calculation basis*

(1) When calculating interest according to the Section 11-4 of the Tax Payment Act, surtaxes, surcharges, extra duties and late-filing penalties, as well as disbursements of outgoing value added tax and interests pursuant to Sections 11-1, 11-2 and 11-5 of will also be included in the calculation basis.



(2) The amount paid in last shall be counted as the amount repaid first. Deductions by the employer decided by the Tax Collector shall be counted as paid on the first day in the settlement period in which the deduction takes place.

<sup>0</sup> Amended by the act of 21 January 2010 no. 45.

[...]

**Section 11-4-3.** *Calculation of interest in the case of amendments in multiple instalments or years*

For the purposes of calculating interest pursuant to amendment decisions and adjustment by the taxpayer, interest shall be calculated for each individual payment period or year. For the purpose of calculation, account shall not be taken of changes in other payment periods or years.

<sup>0</sup> Amended by the act of 19 December 2008 no. 1487.

**Section 11-4-4.** *Calculation of interest in the case of multiple amendments in the same period or year*

(1) In the case of reductions in relation to the last preceding return or former information, adjustment by the taxpayer or amendments shall be calculated on the basis of the reduction. If there have been multiple adjustments by the taxpayer before the tax and duty authority has paid out the amount owed, interest shall be calculated only on the amount payable in total.

(2) Previously calculated interest pursuant to Sections 11-1 and 11-2 of the Tax Payment Act on claims that are not upheld will lapse.

**Section 11-4-5.** *Interest on separate repayments of special taxes*

Interest shall be paid pursuant to Section 11-4 of the Tax Payment Act in the case of refunds of tax pursuant to Section 4-2-1 of the Regulations of 11 December 2001 no. 1451 concerning Excise Duties, cf. Section 11-6-1.

<sup>1</sup> Amended by the regulation of 12 June 2012 no. 512 (coming into force on 1 July 2012) and of 17 December 2013 no. 1565 (coming into force on 1 January 2014).

[...]

**Section 11-6-1.** *Interest rates on repayments of tax and duties*

The rate of interest on repayments of tax and duties pursuant to Section 11-4-5 shall be 0.7 percent.

<sup>0</sup> Amended by the regulations of 19 December 2008 no. 1487, 25 March 2010 no. 462 (coming into force on 1 April 2010), 12 June 2012 no 521 (coming into force on 1 July 2012) and of 17 December 2013 no. 1565 (coming into force on 1 January 2014).

[...]

**Section 11-7-1.** *Rounding off of interest*

Interest rate amounts are rounded off downwards to the nearest whole krone.

**Section 11-7-2.** *Deferred calculation or non-applicability of interest*

The Directorate of Taxes and the Directorate of Customs and Excise may decide that the calculation of interest pursuant to Sections 11-1, 11-2 and 11-5 of the Tax Payment Act may be deferred or cease to apply in the individual case.

**Section 11-7-3.** *Calculation of interest upon amendments after judicial decision*

For taxes and duties to be paid after new rules are established by judicial decision, interests pursuant to Sections 11-1 and 11-2 of the Tax Payment Act shall be levied for the original claim on the tax or duty.

<sup>0</sup> Amended by the regulations of 19 December 2008 no. 1487 and 25 March 2010 no. 462 (coming into force on 1 April 2011).

[...]

**Section 14-21-2.** *Furnishing of security for the excise duties*

(1) The Customs Region may require registered undertakings that are subject to the payment of duties pursuant to the Excise Duties Act to furnish security for duties payable in the future. A requirement as to the furnishing of security may be imposed at the time of registration of the undertaking, or at a later date.

(2) When assessing whether the furnishing of security should be required, account shall inter alia be taken of the following factors:

a. whether the undertaking has repeatedly paid the duty late or has in other ways been in breach of such provisions,

b. whether the undertaking has unsettled balances with regard to taxes, excise duties and customs duties,

c. whether the undertaking, board members or management are considered creditworthy.

(3) In cases in which security is required, the provisions of Section 14-20-4 second paragraph will apply correspondingly.

(4) Detailed requirements as to security, including its scope, will be decided by the Customs Region. As a main rule, this security will always cover the claim on the duty for two periods. The Customs Region may impose additional requirements as to security if new circumstances or information so dictate.

[...]

**Section 16-42-1.** *Special rules on responsibilities regarding the excise duties*

(1) When delivering natural gas and LPG pursuant to Sections 3-6-7 to 3-6-11, for electrical power pursuant to Sections 3-12-4, 3-12-5, and 3-12-9 to 3-12-13, for mineral oil, natural gas and LPG pursuant to Sections 4-3-1 and 4-3-2, mineral oil, lubricating oil, natural gas and LPG pursuant to Sections 4-4-1 to 4-4-3 and duty-free biodiesel pursuant to Section 3-11-7 of the Regulations of 11 December 2001 no. 1451 concerning Excise Duties, it is the recipient who is responsible for paying the duty if the entity in question does not satisfy the conditions for exemptions on excise duties. Claims may be directed to the supplier insofar as the supplier knew or should have known that the requirements for exemption had not been fulfilled.

(2) In the event of the delivery of duty-free technical ethanol, the recipient is responsible for payment of the duty if the party in question does not fulfil the preconditions of exemption from this excise duty.

<sup>0</sup> Amended by the regulations of 15 December 2009 no. 1528 (coming into force on 1 January 2004), 24 August 2010 no. 1212 (coming into force on 1 September 2010), 12 June 2012 no. 521 (coming into force on 1 July 2012) and of 13 December 2012

no. 1286 (coming into force on 1 January 2013).

[...]

## Comments by the Directorate of Customs and Excise

### 1. Lamp oil and lighter fuel

*(cf. Section 1 of the Storting regulations concerning the basic fee on mineral oil etc, the excise duty on CO<sub>2</sub>, and the sulphur excise duty, and Sections 3-6-1, 3-6-7 and 3-10-1 of the Excise Duties Regulations)*

Lamp oil and lighter fuel that are packaged for retail sales are exempt from these duties.

### 2. Domestic aviation

*(cf. Section 1 first paragraph letter a of the Storting resolution concerning the excise duty on CO<sub>2</sub> and Chapter 4-6)*

The rate for the CO<sub>2</sub> excise duty on mineral oil for domestic aviation is NOK 1.05 per litre, whether the flight is subject to quotas or not. Delivery of mineral oil for domestic aviation must occur directly into the aircraft's tank.

### 3. The sulphur excise duty on mineral oil

*(cf. Section 1 of the Storting resolution concerning the sulphur excise duty)*

Proportion by weight		Duty in øre per litre		
Up to	0.05		0.0	
Above	0.05	up to	0.25 %	8.1
"	0.25	"	0.50 %	16.2
"	0.50	"	0.75 %	24.3
"	0.75	"	1.00 %	32.4
"	1.00	"	1.25 %	40.5
"	1.25	"	1.50 %	48.6
"	1.50	"	1.75 %	56.7
"	1.75	"	2.00 %	64.8
"	2.00	"	2.25 %	72.9
"	2.25	"	2.50 %	81.0
"	2.50	"	2.75 %	89.1
"	2.75	"	3.00 %	97.2
"	3.00	"	3.25 %	105.3
"	3.25	"	3.50 %	113.4
"	3.50	"	3.75 %	121.5
"	3.75	"	4.00 %	129.6

#### **4. Exemption for foreign NATO vessels**

*(cf. Section 2 first paragraph letter d no. 1 of the Storting resolution concerning the basic fee on mineral oil etc., Section 2 first paragraph letter d no. 1 of the CO<sub>2</sub> excise duty and Section 2 first paragraph letter d no. 1 of the sulphur excise duty)*

Mineral oil (bunkers) can be delivered duty-free to foreign NATO vessels if the person responsible for bunkering on board provides a declaration stating that the oil shall be used on board the vessel. This declaration may also be provided by the vessel's superior military authority. This declaration must be provided when the bunkering takes place, and it must be archived for 10 years.

Registered undertakings may record duty-free deliveries of oil for deductions on the excise duty return. Non-registered suppliers may apply to Customs and Excise for refunds.

Customs and Excise may upon inspection demand to see invoices or other documents that prove the oil is for use on foreign NATO vessels.

#### **5. Exemptions for international organizations**

*(cf. Section 4-9-2 of the Excise Duties Regulations)*

Section 4-9-2 of the Excise Duties Regulations provides the right to exemptions for excise duties for products being imported into Norway to be used by international organizations. This exemption only applies to organizations that are listed in the Storting resolution. For the CO<sub>2</sub> excise duty on mineral products, the sulphur excise duty and the basic fee on mineral oil etc., an exemption is made for the Nordic Investment Bank, cf. the respective Storting resolutions (in the order listed above) Section 2 letter d no. 2, Section 2 first paragraph letter d no. 2 and Section 2 first paragraph letter d no. 2.

#### **6. Basis for calculating the excise duty**

*(cf. Section 1 first paragraph letter a no. 1 of the Storting resolution concerning the CO<sub>2</sub> excise duty, Section 1 first paragraph of the sulphur excise duty and Section 1 of the basic fee on mineral oil etc. and Sections 3-6-2, 3-7-2 and 3-10-3 of the Excise Duties Regulations)*

The duty for mineral oil is calculated as per the total number of actual litres delivered. Oil with a high temperature will thereby receive a proportionately higher excise duty per kilogram.

#### **7. Exemption for waste oil imported from foreign countries**

*(cf. Sections 1 and 8 of the Storting resolutions concerning the excise duty on CO<sub>2</sub>, Sections 1 and 4 of the sulphur excise duty, Sections 1 and 4 of the basic fee for mineral oil etc., and Sections 1 and 4 of the excise duty on lubricants etc.)*

##### **7.1 Exemption for waste oil imported from foreign countries**

The tax and duties authorities have decided that imported waste oil shall be included in the general excise obligation for mineral oil. This implies that, as a point of departure, the excise duties on CO<sub>2</sub>, sulphur and the basic fee on mineral oil etc. or the duty on lubricants etc shall

be paid for waste oil. By *waste oil* is meant used lubricants or oil that can no longer be used for their original purpose and which require special final treatment procedures.

The Ministry of Finance has in a resolution of 20 February 2007 decided to grant an exemption from the excise obligation for waste oil imported to Norway by authority of Section 7 (now Section 8) of the Storting resolution concerning the CO<sub>2</sub> excise duty, Section 7 (now Section 4) of the Storting resolution concerning the sulphur excise duty, Section 7 (now Section 4) of the Storting resolution concerning the basic fee on mineral oil etc. and Section 6 (now Section 4) of the excise duty on lubricants etc.

This exemption was decided based on the need to ensure equal treatment of domestically generated and imported waste oil. The mineral oil excise duty has already been paid on waste oil that is collected in Norway. The Ministry assumes that waste oil imported to Norway from EU/EEA countries has already been subject to an excise duty. Taxation of this oil upon importation to Norway would imply a double payment of duties and the Ministry has therefore granted a general exemption from the mentioned excise duties on imported waste oil. For practical reasons, the exemption applies to waste oil imported from any country. An exemption has also been granted for domestically produced waste oil.

## **7.2 Oil recycled from oil drilling waste**

In one specific case, the Directorate of Customs and Excise in consultation with the environmental protection authorities decided that oil recycled from the thermal treatment of oil from drilling waste is to be considered waste oil. It was decided that this oil would not be subject to the excise obligation on mineral oil. Oil that cannot be characterised as a product according to waste legislation may be subject to an excise duty after an individual assessment.

## **8. Exemption for products exported to foreign countries**

*(cf. Section 2 first paragraph letter a of the Storting resolution concerning the CO<sub>2</sub> excise duty, Section 2 first paragraph letter a of the Storting resolution concerning the excise duty on sulphur, Section 2 first paragraph letter a of the basic fee on mineral products etc, and Sections 2-7, 3-6-4, 3-7-3 and 3-10-4 of the Excise Duties Regulations)*

By *export to a foreign country* is meant the export of products from Norway to another country's land territory. This implies that the product must have a recipient in another country, meaning that it is not sufficient to simply export a product across Norway's national borders or territorial limits. Exportation to another country's continental shelf is not encompassed by this exemption. However, we refer you in such cases to that stated about deliveries to the continental shelf in Item 20.

## **9. Non-commercial vessels**

*(cf. Section 3 letter b of the Storting resolution concerning CO<sub>2</sub> excise duty, Section 2 letter f of the sulphur excise duty, Section 3 letter f of the basic fee on mineral oil etc. and Section 4-4-1 of the Excise Duties Regulation)*

According to the purpose of the regulation and long and established practice, the exemption for ships in foreign traffic only includes vessels in commercial traffic, defense etc. Mineral oil

for use in non-commercial vessels such as private pleasure crafts are not encompassed by the exemption for ships in foreign traffic.

#### **10. Ships in foreign traffic, fishing and catching in distant waters and specialised ships on assignment on the continental shelf – ships under construction**

*(cf. Section 3 first paragraph letters b and c of the Storting resolution concerning the CO<sub>2</sub> excise duty and Section 5 first paragraph letters d and f, Section 2 first paragraph letters f and h of the Storting resolution concerning the sulphur excise duty, Section 2 first paragraph letters f, i and j of the Storting resolution concerning the basic fee on mineral oil etc., as well as Sections 4-4-1, 4-4-2 and 4-4-3 of the Excise Duties Regulations)*

Mineral oil or gas may not be delivered duty-free to ships under construction by authority of the provisions concerning ships in foreign traffic, fishing and catching in distant waters and specialised ships on assignment on the continental shelf. Only first when a ship is cleared for transport to a foreign port etc., cf. Section 4-4-1 third paragraph of the Excise Duties Regulations, and otherwise satisfies the conditions for exemption based on the provisions concerning ships in foreign traffic, may mineral oil and gas be delivered to these ships duty-free, pursuant to Section 4-4-1. Mineral oil or gas may be delivered duty-free pursuant to Section 4-4-2, and for mineral oil pursuant to Section 4-4-3, only if a vessel is to work with fishing and catching in distant waters or execute assignments on the continental shelf.

#### **11. Fishing and catching in inshore waters**

*(cf. Section 1 first paragraph of the Storting resolution concerning CO<sub>2</sub> excise duty and Section 4-2-1 of the Excise Duties Regulation)*

Regarding the reduced rate for CO<sub>2</sub> excise duty on mineral oil for use in fishing in inshore waters, the registered undertaking supplies the mineral oil at full rate, and the difference between the full rate and reduced rate is reimbursed by the Guarantee Fund for Fishermen.

#### **12. Exemption on passenger personal effects**

*(cf. Section 2 first paragraph letter c no. 1 of the Storting resolution concerning, respectively, the basic fee on mineral oil etc., Section 2 letter c no. 1 of the CO<sub>2</sub> excise duty and Section 2 first paragraph letter c no. 1 of the sulphur excise duty)*

Fuels brought along as personal effects are exempt from these duties, on the condition that this is in compliance with Section 5-1-2 no. 2 of the Customs Regulations.

In addition to products that fall within the value limits in Section 5-1-1, an amount of 600 litres of fuel can be imported customs-free, in the normal fuel tank of a means of transport. By *normal fuel tank* is meant fuel tanks the manufacturer has built into all the means of transport of the same type, and where the fuel is used specifically for the propulsion of the means of transport, operation of cooling system or similar. For each means of transport, an additional 10 litres of fuel can be imported in approved spare petrol cans.

#### **13. Exemption from the excise duty upon importation**

Based on guidelines from the Directorate of Customs and Excise, no excise duties will be required for mineral products that are bunkered in a foreign country and which is consumed

during domestic traffic in Norway. This exemption also applies to lighters that contain petrol in a container with a maximum volume of 0.3 litres.

#### **14. The scope and extent of the obligation to pay this excise duty**

*(Cf. Storting resolution concerning, respectively, Section 1 of the CO<sub>2</sub> excise duty, Section 1 of the sulphur excise duty and Section 1 of the basic fee on mineral oil etc.)*

All mineral oil is subject to excise duties to the extent it is not encompassed by the provisions for exemption in a Storting resolution. By mineral oil is meant oils with mineral origin where less than 90 percent by volume distils at at least 210 °C (ASTM D 86 method).

Case law has also shown that mineral oil does not need to satisfy trade standards or similar criteria to be subject to excise duties. Neither are the customs tariff classifications decisive, according to case law. Oils produced during the processing of gases may be considered mineral oil according to excise duties legislation. In this case we refer to the Borgarting Court of Appeals' judgement of 14 November 2007 regarding Case Number 06-126361ASI-BORG/02 (LB-2006-126361), where pyrolytic oil produced when cracking ethane, propane and butane is considered a mineral oil subject to excise duties.

Bitumen with mineral (fossil) origin is liable for CO<sub>2</sub> excise duty, sulfur excise duty and basic fee on mineral oils etc. The term bitumen is normally understood as the heaviest hydrocarbon fractions which are returned by distillation of crude oil. Bitumen can be naturally occurring in nature. Production of such bitumen triggers the duty to register and submit excise duty return monthly. Undertakings that import bitumen may register. Registered businesses can declare bitumen in the excise return using tax type and group GM 100 and CM 101 and additional code 60, and tax type and group SO 777, assuming that the bitumen is used as raw material and otherwise fulfill the conditions of Storting resolution concerning CO<sub>2</sub> tax Section 2 letter f, sulfur tax Section 2 letter i and the basic fee Section 2 letter k, and Section 2-3 first and second paragraphs of the Excise Duties Regulation. Registered businesses should submit the excise duty return although no tax is collectable for the period ("0 return"). Non registered users of bitumen as feedstock may apply for reimbursement of paid up excise duty, cf. Section 2-3 third paragraph of the Excise Duties Regulation.

The scope and extent of the obligation to pay excise duty on natural gas and LPG is explained in Item 24.

#### **15. Deliveries of duty-free biodiesel**

Biodiesel that is suited for or meant for use in the propulsion of motor vehicles will be encompassed by the excise obligation for auto diesel oil. Duty-free use of biodiesel as stated in Section 3 of the Storting resolution concerning the road use duty on fuel is exempt from the road use duty on fuel and other excise duties on mineral oil.

There is no labelling scheme in place yet for duty-free biodiesel use. At any rate, Section 3-11-7 of the Excise Duties Regulations gives registered undertakings the right to deliver duty-free biodiesel to users who are entitled to duty-free use as mentioned above. Delivering duty-free biodiesel from registered undertakings is done based on a declaration submitted



by the exempted user. The undertaking that presents the declaration according to this provision is responsible for ensuring that the information on the declaration is correct and complete. The excise duty shall be paid to Customs and Excise if, after submitting the declaration, it is proven that the conditions for the exemption were not satisfied. The registered undertaking must keep such declarations in its archives for a period of ten years. Refunds may also be granted for similar duties already paid in on taxable biodiesel delivered from non-registered undertakings. Only the user that is eligible for exemption may apply for a reimbursement.

We refer you to Circular no. 13/2015 S for more information concerning the road use duty on fuel.

#### **16. Exemption for the basic fee on mineral oil etc. for means of transport running on rails**

*(cf. Section 2 first paragraph letter m of the Storting resolution concerning the basic fee on mineral oil etc. and Section 3-10-5 of the Excise Duties Regulations)*

Mineral oil may be delivered without paying the basic fee for mineral oil etc. for use in train propulsion or other means of transport that run on rails, including the heating and lighting of such vehicles, based on a declaration submitted to the Customs Region. This declaration is to be filed on form RD-0010. The declaration should use the tax type **GM 100** with additional code **58**.

#### **17. Dispensation from the excise obligation**

*(cf. the Storting resolutions concerning, respectively, Section 8 of the CO<sub>2</sub> excise duty, Section 4 of the sulphur excise duty and Section 4 of the basic fee on mineral oil etc.)*

Subject to application, the Customs Region may grant exemption from or reduce the excise duty if individual cases or situations arise that were not considered at the time of the enactment of the Storting resolution, and where - in the assessment of the excise duties authorities - the duty has an unintended effect in the individual case. In other words, this provision sets two conditions which must be satisfied. As a consequence of this, the right to dispensation is very limited.

It follows from pages 24 to 25 of Proposition to Storting no. 1 (1985-86), which provides a general discussion of the authority to grant dispensation in the area of excise duties that economic, social, health, industry policy or similar factors are not ascribed weight when assessing whether the conditions for exemption have been met. These principles have consistently been laid down in the Customs and Excise Authorities' practice.

#### **18. Reduction of the sulphur excise duty**

*(cf. Section 2 first paragraph letter i of the sulphur excise duty and Sections 3-7-4, 3-7-5, 3-7-6, 5-11 and 5-12 of the Excise Duties Regulations)*

##### **18.1 Conditions for a reduction in the excise duty**

Because Norway does not have any accredited laboratories that can issue a test report on sulphur content, the institutions that were previously used in connection with binding sulphur, such as Det Norske Veritas, Sintef and Kjelforeningen Norsk Energi, may still be

used to verify and control figures presented by undertakings that are subject to the excise duty.

### **18.2 The application form**

The Customs and Excise form for excise duties and fees, RD-0007, shall be used when applying for such reductions. Cross off on Box 2 - "Application for a refund".

One must use tax type **SO** and the correct tax group and additional code for every interval of removal efficiency for a refund on the sulphur excise duty. The table with the codes for the degree of removal efficiency and its rates can be found by enquiring at your respective customs region.

The codes must be recorded in columns 13, 14 and 15 on the form, respectively. The rates, total number of litres and the amount of the refund applied for are to be listed in columns 17, 18, 19 and 22, respectively.

The application shall be dated and signed (Boxes 26, 27 and 28), and parts 1 and 2 sent to the Customs Region through an authorised controlling institution. The authorised controlling institution shall attest for the stated sulphur content (degree of removal efficiency) being correct in Box 25, cf. Section 3-7-6 of the Regulations.

### **19. Freight and passenger transport within domestic shipping**

*(cf. Starting resolution concerning, respectively, Section 5 letter h of the CO<sub>2</sub> excise duty, Section 2 first paragraph letter g of the basic fee on mineral oil etc. and Chapter 4-3 of the Excise Duties Regulations)*

An exemption from the basic tax on mineral oil and CO<sub>2</sub> tax on natural gas and LPG is given vessels working freight and passenger transport in domestic shipping. The term freight and passenger transport in domestic shipping refers to real, physical movement of goods and / or passengers between two Norwegian ports. This means that for example the use of a vessel as stationary hotel ship will fall outside the exemption. Furthermore, the supply of gas and mineral oil to tours where passengers taken aboard in one port and set off in the same port, without the vessel having been in a port elsewhere, fall outside the exemption. Also the supply of gas or mineral oil for use in vessels that are under construction, in storage or are in a ship yard, will fall outside the exemption.

#### **19.1 Exemption on delivery**

Registered undertakings can provide mineral oil without the basic fee on mineral oil etc., and natural gas and LPG without CO<sub>2</sub> excise duty when the mineral product is delivered to vessels used for freight and passenger transport within domestic shipping. The registered undertaking may declare the specific delivery as exempt from the excise duties in the excise duty return, cf. Sections 4-3-1 and 4-3-2 of the Excise Duties Regulation. Upon declaration of mineral oil exempt from basic fee for these provisions is used tax type GM 100 and additional code 08. Upon declaration of natural gas and LPG exempt from the CO<sub>2</sub> excise duty is used fee types CN 101 and CL 101 respectively with the optional code 08.

### **19.2 Application for a refund**

The Customs and Excise form for excise duties and fees, RD-0007, shall be used to apply for a refund on the CO<sub>2</sub> excise duty on natural gas and LPG, as well as for the basic fee on mineral oil, delivered for use on board vessels that for business purposes work with freight and/or passenger transport within domestic traffic. Cross off on Box 2 - "Application for a refund".

On the refund application, one should use tax type **CN 110** for the CO<sub>2</sub> excise duty on natural gas, **CL 110** for the CO<sub>2</sub> excise duty on LPG and **GM 100** for the basic fee on mineral oil etc. No additional codes are used.

The tax type and group must be recorded in columns 13, 14 and 15 on the form, respectively. The rates, total number of litres and the amount of the refund applied for are to be listed in columns 17, 18, 19 and 22, respectively. The vessel's name, identification signal and type should be stated in Box 25 with a referral to the correct line number. Documentation must also be attached, sorted by vessel.

The application shall be dated and signed (Boxes 26, 27 and 28), and parts 1 and 2 sent to the local Customs Region Office, cf. Section 4-3-4. Applications regarding tax paid prior to 1 July 2012 shall be sent to Trondheim Customs Region Office.

### **19.3 Declaration and documentation**

Both by exemption on delivery and by refund, a declaration must be given in accordance with the provisions of Section 4-3-3. Declaration shall be issued by the company or board that is responsible for bunkering and representing the shipping company or the person aboard who has authority to enter into agreements etc. about the ongoing operation of the vessel. With shipping company here, is understood the company that is legally and financially responsible for the operation of the vessel which carries out the exemption eligible activities, cf. what is said about this initially in section. 19. If several shipping companies are operating aboard the same vessel, such that one company is responsible for the transport of goods and another is responsible for transporting passengers, the declaration may be given by representatives from both companies. There is also the opportunity to submit general declaration with validity up to one year, cf. Section 4-3-3 third paragraph.

It should be stated in the declaration that the company is aware that the tax obligation arises if the vessel is used for other purposes than what the declaration expresses. By direct exemption the registered undertaking must ensure that each delivery can be linked to the declaration by the name of the vessel stated in the document for delivery. Beyond the documentation requirements supplied by the Excise Duty Regulations chapter 4-3, Customs also occasionally require different documentation on exemption, cf. the Excise Duty Regulations Section 2-8.

### **19.4 Commercial use is a condition**

It is a condition that the vessel be used only in the eligible users business, cf. Section 4-3-3 first paragraph. This means for example that if company A has leased the vessel to company B which operates freight transport, company A can not claim exemption. Rental of vessels is not an activity that is eligible for exempt, cf. Excise Duties Regulations chapter 4-

3, and it is in this example only a tenant who can claim exemption, provided that the other conditions are met.

### **19.5 Refund rates**

For freight and passenger transport, the full rate is applied for a refund amount for the CO<sub>2</sub> excise duty and the basic fee on mineral products etc., cf. Section 5 letter h of the resolution concerning the CO<sub>2</sub> excise duty on mineral products, and Section 2 first paragraph letter g of the resolution on the basic fee for mineral oil etc.

### **19.6 Vessels encompassed by the refund scheme**

It is not a condition that the vessel is registered in a particular vessel type code, but it is a requirement that the vessel is registered in a Norwegian ship register or a ship register in another EEA country, cf. the Excise Duty Regulations Section 4-3-1 third paragraph and Section 4-3-2 third paragraph. It stated in Section 4-3-1 fourth paragraph and Section 4-3-2 fourth paragraph that the person eligible for exemption must be registered in Foretaksregisteret (Companies Register).

### **19.7 Applications regarding duty paid prior to 1 July 2014**

For excise duty paid before 1 July 2014, it is only the owner of the vessel that can get exemptions or apply for a refund of the excise duty. Moreover, it is a condition for exemption from or refund of excise duty paid before 1 July 2014, that the vessel was registered within specified vessel type codes. The amendments relating to this, which came into force on 1 July 2014, will not be granted retroactively.

## **20. Deliveries to facilities on the continental shelf etc.**

*(cf. Section 2 first paragraph letter j of the Starting resolution concerning the basic fee on mineral oil etc. and Section 4-4-3 of the Excise Duties Regulations)*

The wording *continental shelf* in Section 4-4-3 of the Excise Duties Regulations must be understood as *any* country's continental shelf. The provision for exemption is not limited to deliveries to facilities and special ships on assignment on the Norwegian Continental Shelf.

## **21. Liability for incorrect declarations**

*(cf. Sections 3-6-7 to 3-6-9, 4-4-4 and 3-10-5 of the Excise Duties Regulations, and Section 16-42 of the Tax Payment Act and Section 16-42-1 of the Tax Payment Regulations)*

When delivering natural gas and LPG pursuant to Sections 3-6-7 to 3-6-11, mineral oil, natural gas and LPG pursuant to Sections 4-3-1 and 4-3-2, mineral oil, lubricating oil, natural gas and LPG pursuant to Sections 4-4-1 to 4-4-3 and duty-free biodiesel pursuant to Section 3-11-7 of the Regulations of 11 December 2001 no. 1451 concerning Excise Duties, it is the recipient who is responsible for paying the duty if the entity in question does not satisfy the conditions for exemptions on excise duties. Claims may be directed to the supplier insofar as the supplier knew or should have known that the requirements for exemption had not been fulfilled.

## **22. The wood processing industry, the herring meal and fishmeal industry, and manufacturers of colouring agents and pigments**

*(cf. Section 1 first paragraph letter a of the Storting resolution concerning the CO<sub>2</sub> excise duty, Section 1 first paragraph second item of the Storting resolution concerning the basic fee on mineral products etc., and Section 2 first paragraph letter l and Sections 2-9, 4-5-1 and 4-5-2 of the Excise Duties Regulations)*

The basic fee on mineral oil etc. is refunded in its entirety for mineral products used in the herring meal and fishmeal industry. For the wood processing industry and for manufacturers of colouring agents and pigments, the basic fee is refunded with the difference between the full rate and the reduced rates. The CO<sub>2</sub> excise duty is refunded with the difference between the full rate and the reduced rates for uses that are not subject to allocated quotas on emissions from the wood processing industry and the herring meal and fishmeal industry.

The reduced rate for the wood processing industry and for manufacturers of colouring agents and pigments is included in the general block exemption in Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the common market in application of Articles 87 and 88 of the Treaty (General block exemption Regulation). The legislative act is included in the EEA Agreement's Attachment XV no. 1j, and the regulation has been published in the European Union Legal Review L 187 of 26 June 2014. Article 3 of this regulation states that individual aid given through an aid scheme must fulfill the conditions of the regulation. Art. 44 of the regulation explains the special rules that apply to aid schemes in the form of reduced environmental duties. Reference to Art. 44 of the regulation is also included in Section 2-9 of the Excise Duties Regulations.

One condition for a refund on the basic fee on mineral oil etc. and the CO<sub>2</sub> excise duty for entities that are not subject to allocated quotas is that the mineral products may only be used for industrial production and not for the entity's vehicles etc.

All refund applications for the excise duties on mineral products used in the wood processing industry, the herring meal and fishmeal industry and for manufacturers of colouring agents and pigments shall be sent to the Customs Region Central Norway.

## **23. Exemption and reduced rates for usage that emits discharges within allocated quotas**

*(cf. Section 1 second paragraph letter b and paragraph three, Section 2 letter g of the CO<sub>2</sub> excise duty and Section 3-6-6 of the Excise Duties Regulations)*

The CO<sub>2</sub> excise duty on mineral oil and petrol for usage that emits discharges within allocated quotas pursuant to the Act of 17 December 2004 no. 99 concerning Greenhouse Gas Emission Allowance Trading and the Duty to Surrender Emission Allowances (the Greenhouse Gas Emission Trading Act) is refunded in its entirety. Where the CO<sub>2</sub> excise duty on natural gas and LPG is concerned, the refund is based on the difference between the full and the reduced rates. For LPG the reduced rate is NOK 0, which implies that the duty for LPG is refunded in its entirety. The refund scheme does not encompass usage that emits discharges within allocated quotas that arise from mineral products included in the Storting

resolution concerning the CO<sub>2</sub> excise duty for petroleum activities on the continental shelf. This scheme does not apply to domestic aviation subject to quotas; cf. Item 2 above.

Refund applications must be submitted monthly to the Customs Region Central Norway. This is a monthly refund. The refund application should include calculated or actual figures for emissions that are subject to allocated quotas pursuant to an approved programme for calculating and measuring discharges, cf. Section 2-3 of the Regulations of 23 December 2004, no. 1851 concerning Greenhouse Gas Emission Allowance Trading and the Duty to Surrender Emission Allowances (the Greenhouse Gas Emission Trading Regulations). The application must include an overview of the types and amounts consumed by the energy carrier in tonnes, which thereafter is converted using the conversion factors stated below. Natural gas must be stated in Sm<sup>3</sup>. Furthermore, one must explain the emissions factors that form bases for calculating CO<sub>2</sub> emissions, as well as the calculated CO<sub>2</sub> emissions themselves. As an alternative, one may include an overview of the actual emission measurements.

The refund is given under the condition that the undertaking's annual report concerning emissions of greenhouse gases that are subject to allocated quotas pursuant to Section 14 of the Greenhouse Gas Emission Trading Act are submitted and approved by the climate and pollution authorities based on the rules mentioned in Section 15 the Greenhouse Gas Emission Trading Act. The individual undertaking shall send the pollution control authorities a decision about the approval of the emissions report to the Customs Region Central Norway each year by the 18th of May. Based on the approved report, the Customs Region will carry out a reconciliation of refund payments for the year of the report, and make a decision as to an outstanding debt or a refund.

Excise duty rates that were applicable at the time of the allocated quota emissions will form the basis of the refund.

Oil must be stated in litres when applying for a refund on the CO<sub>2</sub> excise duty on mineral oil. If the amount of mineral oil is stated in litres in sales documents or similar documents, and one can document that this amount is applicable to the allocated quota emissions, then a refund will be granted for the number of litres of mineral oil that appear on the sales documents or similar documents. One may also choose to state the number of litres based on conversions from weight on the refund application according to the following conversion factors:

Paraffin/kerosene	0.81 tonnes/m <sup>3</sup>
Diesel, gas and domestic heating oil	0.84 tonnes/m <sup>3</sup>
Heavy distillate	0.88 tonnes/m <sup>3</sup>
Heavy oil	0.98 tonnes/m <sup>3</sup>

The tax type and group must be filled in pursuant to the comments concerning this in Item 29. No additional codes are used on the refund application for the CO<sub>2</sub> excise duty for emissions that are subject to allocated quotas. One must cross of Box no. 2 "Application for a refund" and Box no. 30 for "Credit Balance".

## **24. The excise duty on natural gas and LPG**

*(cf. Section 1 first paragraph letters c and d of the CO<sub>2</sub> excise duty second and third paragraph and Section 5)*

The CO<sub>2</sub> excise duty on mineral products includes natural gas and LPG (Liquified Petroleum Gas). The rates for this are as stated in the Storting resolution.

We refer you to Item 23 above where gas delivered for usage that emits discharges within allocated quotas is concerned. Some exemptions that only apply to the CO<sub>2</sub> excise duty on natural gas and LPG are described in Section 5 of the Storting resolution concerning the CO<sub>2</sub> excise duty.

The technical area of application for the CO<sub>2</sub> excise duty on mineral products appears in Section 3-6-1 of the Excise Duties Regulations. The concepts *natural gas* and *LPG* are not defined in the regulations. However, these are described in the provision on gas mixtures. Section 3-6-1 letter c of the Excise Duties Regulations states that the entire gas mixture is subject to excise duties as natural gas if natural gas is the main component of the mixture. Mixtures where the proportion of natural gas is less than 50 volume percent are not encompassed by the excise obligation nor for the proportion of natural gas. For LPG, the same rule applies from Section 3-6-1 letter d.

Pure biogas is not included in the excise obligation and any proportion of biogas mixed into natural gas or LPG is exempt pursuant to Section 5 second paragraph of the Storting resolution, cf. Section 3-6-2 fourth paragraph last item of the Excise Duties Regulations.

The basis for calculating the excise duty is the total number of Sm<sup>3</sup> of natural gas and the total number of kilograms of LPG.

### **24.1 Further information on the reduced rate for industry and mining**

The reduced rate for industry and mining is described in more detail in Section 3-6-7 of the Excise Duties Regulations. As a point of departure, there are two conditions for delivering gas at a reduced rate according to this provision, cf. paragraph five. First of all, the registered undertaking must have received confirmation that the company that will be using the gas is registered in a specific business sub-group according to Statistics Norway's standard for industrial classification (SN2007). Secondly, the registered undertaking must have received a declaration from the end-user that states how much of the gas will be subject to a duty at a reduced rate.

All undertakings that are registered in a business sub-group with the right to a reduced rate pursuant to Section 3-6-7 of the Excise Duties Regulations shall as a point of departure be charged a reduced rate regardless of whether the company actually works within a type of business activity that is not encompassed by these business sub-groups. We refer you in this regard to that stated below about the types of usage that give the right to a reduced rate.

#### **24.1.1 Changing one's business sub-group**

If an enterprise is registered in business sub-groups with the right to reduced rates, but this registration was based on incorrect conditions, then a notification correcting this must be sent to the Central Coordinating Register for Legal Entities. The Central Coordinating Register for Legal Entities has its address at P.O. Box 900, 8910 Brønnøysund.

Undertakings that are registered in the wrong business sub-group must send a change notice to the Central Coordinating Register for Legal Entities. The undertaking will receive a notification from the coordinating register concerning this change and will receive an extract from the new grouping. This extract must be presented to gas salespersons/companies before it can be invoiced at the reduced rate. A change of the registration conditions comes into force only after the change is made, cf. Section 3-6-7 third paragraph of the Excise Duties Regulations.

#### *24.1.2 Various business sub-groups*

A business may be part of a complex company structure, in statistical terms, and may be registered in various business sub-groups. One must find a way to implement a distribution of consumption when an end-user has various types of undertakings that are subject to different excise duty rates. This distribution key must be presented on the declaration that the end-user submits, pursuant to Section 3-6-7 fifth paragraph of the Excise Duties Regulations.

#### *24.1.3 Usage that permits the right to a reduced rate*

In addition to the company being registered in a specific business sub-group, the gas must also be used specifically in connection with the production process itself. These limits are described in more detail in Section 3-6-7 fourth paragraph of the Excise Duties Regulations. It would be incompatible with the government's rules for its support scheme and the EEA Agreement to apply the reduced rate from the Storting resolution concerning gas to be used as motor vehicle fuel even if it can be said that this is used in connection with production processes. This is why Section 3-6-7 fourth paragraph last item of the Excise Duties Regulations states that one must pay the full excise duty for gas used as a motor vehicle fuel.

#### *24.1.4 Implementation – direct deliveries from registered undertakings to end-users*

Registered undertakings are responsible for calculating, reporting and paying excise duties and must provide documentation that proves they can indicate a direct connection between the gas at a reduced rate on the excise duty return. The requirements to documentation are as stated above and found in Section 3-6-7 fifth paragraph of the Excise Duties Regulations. Documentation required: a confirmation from the Central Coordinating Register for Legal Entities stating that the user of the gas is registered in a business sub-group with the right to a reduced rate according to the Storting resolution. Secondly, the registered undertaking must have received a declaration from the end-user that show how much of the gas will be used in connection with production processes and not as a motor vehicle fuel, because it is only this gas that is subject to a duty at a reduced rate.

#### *24.1.5 Implementation – deliveries via non-registered dealers/wholesalers*

The obligation to register and have the right to be granted reduced rates for the CO<sub>2</sub> excise duties on natural gas and LPG is limited to manufacturers and importers. When these



entities sell gas to non-registered dealers, the recipient shall always invoice at the full excise duty rate.

Dealers may sell gas at reduced rates to end-users who satisfy the conditions in Section 3-6-7 of the Excise Duties Regulations. To this end, end-users must provide a confirmation of the business sub-group and clarify the proportion of gas used in connection with industrial production or mining operations. The dealer is obligated to archive this documentation.

The dealer may thereafter settle accounts with his registered or non-registered supplier. This is done by the dealer presenting a declaration that shows the total amount of gas delivered at reduced rates. The supplier may then credit the dealer for the difference between the full rate and the reduced rate. A declaration from the dealer must not contain information about the recipient of the gas. The supplier must keep such declarations in its accounting archives for these duties.

Settlements in arrears may not be done more than once a month. The supplier cannot refuse to complete settlements in arrears or claim that the settlement in arrears be done less than once a month. Any supplier who has completed a settlement with a dealer, may claim settlement with his own supplier, registered or non-registered.

When the supplier is a registered undertaking, he may deduct the credited duties on the next ordinary excise duty return. This is done by stating the amount of gas that is credited in tax group 400 with additional code 57. This is an additional code that provides for a direct deduction of the excise duty on the return. This scheme is comparable with the scheme used for products that come in return to the undertakings warehouses.

The legislation concerning this does not allow end-users to apply for a refund from the Customs Region.

#### **24.2 *Exemption on gas for chemical reduction or electrolysis, metallurgical and mineralogical processes***

Section 5 first paragraph letter a of the Storting resolution provides for a full exemption for gas for processes using chemical reduction or electrolysis, metallurgical and mineralogical processes, cf. Section 3-6-8 of the Excise Duties Regulations. The exemption corresponds with the exemptions in the EU Energy Products Directive and only applies to deliveries for these specific processes. Undertakings may deliver gas duty-free after having received a declaration from the user that states what the gas is used for, as well as amounts.

If the registered undertaking delivers to a dealer, who then delivers the gas to for an exempted purpose, then a settlement in arrears between the dealer and the registered undertaking may be done in the same manner as with settlements for reduced rates, cf. Item 24.1.5 above. The registered undertaking may deduct the credited duties directly from the next ordinary excise duty return. This is done by the registered undertaking recording the amount of gas credited in tax group 500 using additional code 82. Equivalent settlement in arrears can take place between non-registered suppliers, cf. Item 24.1.5

The legislation concerning this does not allow end-users to apply for a refund from the Customs Region.

#### **24.3 Exemption for gas delivered to commercial greenhouses**

Natural gas and LPG delivered to commercial greenhouses are exempt from the excise duties according to Section 5 first paragraph letter b of the Storting resolution. This exemption is described in further detail in Section 3-6-9 of the Excise Duties Regulations. In the same manner as with the exemption for gas used in power-intensive processes, the exemption can be carried out directly upon delivery from the registered undertaking after the declaration from the end-user is presented. If the gas is delivered by a non-registered dealer or wholesaler, a settlement in arrears may also be carried out for this according to the procedures described in Item 24.1.5 above. This is done by having the registered undertaking state the amount of gas that is credited in tax group 500 with additional code 83.

The legislation concerning this does not allow end-users to apply for a refund from the Customs Region.

#### **24.4 Exemption for vessels that work with fishing and catching in inshore waters**

Section 5 letter g of the Storting resolution states that gas for vessels that work with fishing and catching in inshore waters are exempt from this duty. This exemption is carried out in the same manner as with the reduced CO<sub>2</sub> excise duty for mineral oil for fishing and catching in inshore waters. This means that the application for a refund must be sent to the Guarantee Fund for Fishermen, cf. Sections 4-2-1 to 4-2-3 of the Excise Duties Regulations.

#### **24.5 Exemption on gas for ships in foreign traffic and vessels that work with fishing and catching in distant waters, and for exported gas**

The exemptions for gas to ships in foreign traffic and vessels that work with fishing and catching in distant waters, and the exemption for exported gas are encompassed by Section 5 letters d and f and Section 2 letter a of the Storting resolution, and are further regulated by Sections 3-6-4, 4-4-1, 4-4-2, 4-4-4 and 4-4-5 of the Excise Duties Regulations. These exemptions are carried out in the same manner as with the corresponding exemption for mineral oil.

Gas used as coolant in the ships cargo tank or fuel tank before filling or bunkering, is not encompassed by the exemptions for ships in foreign traffic and vessels that work with fishing and catching in distant waters or the exemption for exported gas.

### **25. Defence's use of mineral oil**

As a point of departure, deliveries of mineral oil to Norwegian Defence must also comply with this legislation. In addition to this, the following fuels can be delivered unlabelled with no excise duty on auto diesel oil being applied, even if this is not done directly into the aircraft's fuel tank(s) or delivered to mineral oil filling plants associated with a landing place:

- F-34, aviation fuel (unit fuel)
- F-35, aviation fuel (unit fuel)
- F-44, fuel for ship-based aircrafts (helicopters)

We refer you to the specific comments related to the road use duty on fuel where deliveries of other mineral oils for the propulsion of motor vehicle are concerned.

For products that are returned from Defence's emergency stockpiles, oil companies may credit Defence based on the rates that apply at the time of the return. To the extent new deliveries occur as a litre-for-litre exchange, it is permitted to bill the return and the new delivery up against each other if the excise duty rates are the same at the time of the exchange as for the time of the return and the new delivery. If the exchange occurs on products with different excise duty rates (such as petrol against mineral oil etc.), then the new delivery must always be invoiced with the duty, and the return delivery is credited apart.

## **26. Products of lesser value**

*(cf. Section 2 letter c no. 3 of the Storting resolution concerning the CO<sub>2</sub> excise duty, Section 2 first paragraph letter c no. 3 of the basic fee on mineral oil etc., and Section 2 first paragraph letter c no. 3 of the sulphur excise duty)*

An exemption is made for duties on the importation or introduction of products of lesser value. This exemption is given in Section 2 first paragraph letter c no. 3 of the Storting resolutions, with reference to Section 5-9 of the Customs Act. As of 1 January 2015, the monetary limit amount is set at NOK 350.

## **27. Payment, calculation of interest and provision of security**

Where the excise duties are concerned, the Act of 17 June 2005 no. 67 concerning the Payment and Collection of Claims for Tax and Duty and the Regulations of 21 December 2007 no. 1766 Complementing and Implementing Etc. of the Tax Payment Act entered into force on 1 January 2008. The Tax Payment Act and the Tax Payment Regulations contain the rules regarding payment deadlines, calculation of interest and provisions of security.

### **27.1 Due dates and payment**

*(cf. Chapters 9 and 10 of the Tax Payment Act, with appurtenant regulations)*

Chapter 9 of the Tax Payment Act lists the rules concerning ways and means of payment and what is considered correct and timely payment.

Chapter 10 of the Tax Payment Act lists the rules for payment due dates. For registered undertakings that are subject to the excise obligation, Section 10-40 of the Tax Payment Act states that domestic excise duties are due for payment on the same day that the excise duty return for these duties is to be delivered, cf. Section 6-1 of the Excise Duties Regulations. The provisions covering due dates for payment of excise duties, that are due from importation, are found in Section 10-41 of the Tax Payment Act.

Chapter 10 of the Tax Payment Act also contains other provisions that regulate the due dates with regard to changes to legislation, the taxpayers' liability and responsibility, and the rules regarding unconditional payment obligations, even if an administrative decision has been appealed, or similar.

(More detailed information on payment and credit schemes for importation can be found in Customs and Excise's Guidelines for Importation (in Norwegian), published on [www.toll.no](http://www.toll.no).)

## **27.2 Calculation of interest**

*(cf. Chapter 11 of the Tax Payment Act and Chapter 11 of the Tax Payment Regulations)*

There are four types of interest described in the Tax Payment Act: interest on overdue payments, cf. Section 11-1, interest calculated in arrears, cf. Section 11-2, interest on late refunds, cf. Section 11-3, and interest on refunds, cf. Section 11-4.

Interest on overdue payments pursuant to Section 11-1 of the Tax Payment Act shall be calculated on claims that are not paid when due and will accrue until payment has been made. Interest calculated in arrears in accordance with Section 11-2 of the Act shall also be included in the calculation of interest on overdue payment if principal and interest are not paid within the specified time limit. Even if an excise duty has not been established in a timely manner because of delayed delivery of the excise duty return, interest will still be applied and established in line with Section 11-1 of the Tax Payment Act, with a point of departure in ordinary due dates. This is described in Section 10-40-3 of the Tax Payment Act.

Interest on increases under administrative decisions on amendments or self-adjustment (interest calculated in arrears) pursuant to Section 11-2 of the Tax Payment Act shall be calculated on increases in the duty determined by means of amendment resolutions etc. Interest shall accrue from the time at which the claims should originally have been paid and until an administrative decision on an increase is made.

Interest calculation pursuant to Section 11-2 will take place in the case of corrections to earlier assessments, either on the initiative of the entity subject to the duty or on the initiative of Customs and Excise. The same applies when no earlier assessment was made, for example in cases of smuggling that are uncovered during an accounting inspection.

In the case of repayment of excess payments of duties after the due date, Section 11-3 of the Tax Payment Act provides that interest will be paid from the said due date and until repayment has been made.

In the case of reimbursements for excess payments of the duty as a consequence of an administrative decision etc. according to Section 11-4 of the Tax Payment Act, compensatory interest shall be paid from the time the payment was made until the due date for the payment of the refund.

Ordinary refunds following application entail that new facts will have come to light (e.g. that new documents are submitted to Customs and Excise) and do not represent a correction to an earlier, incorrect assessment of the duty. As a general rule, in such cases there will be no payment of interest.

The rates applicable to the various interest rate provisions are regulated in Section 11-6 of the Tax Payment Act. Rates related to delayed payments and refunds will follow the standard

rate for interest on interest on overdue payments, which are assessed every six months by the Ministry of Finance. The remaining rates are regulated annually based on Norway's official key interest rate. Applicable rates of interest can be found on Customs and Excise's web site.

There are special rules for interest compensation related to refunds, according to Section 4-2-1 of the Excise Duties Regulations. Rate of interest is listed in Section 11-6-1 of the Tax Payment Regulations.

### **27.3 Monetary thresholds for payment and repayment**

*(cf. Section 10-4 of the Tax Payment Act and Sections 10-4-1 (1) b and (2) as well as 10-4-2, 10-4-3 and 10-4-4 of the Tax Payment Regulations)*

Monetary thresholds have been fixed for the payment and repayment of claims. The monetary thresholds apply per individual claim or per individual period, tax specification or declaration. The general rule is that customs and duties of less than NOK 100 are not payable or repayable. Certain exceptions apply to this payment threshold as regards payment of claims that come due upon importation of products into Norway. A maximum limit of NOK 50 applies in the case of interest on late payment.

### **27.4 Provision for Financial Security**

*(cf. Section 14-21 (2) of the Tax Payment Act and Section 14-21-2 of the Tax Payment Regulations)*

Section 14-21 (2) of the Tax Payment Act provides that, at the time of registration or later, the Customs Region may require the undertaking to furnish security for excise duties that the entity becomes liable for in the future.

Section 14-21-2 of the Tax Payment Regulations specifies the criteria that will apply when determining whether security is to be required. As a general rule, security will be required in the case of breaches of the provisions governing due dates or other breaches of provisions for excise duties, where the undertaking has amounts outstanding in taxes, duties or customs duties or where the undertaking, board or management are not considered creditworthy.

It is the responsibility of the Customs Region to perform assessments of the creditworthiness of the undertaking. In the first instance, requirements apply to financial strength and liquidity. The self-assessment system is based on a relationship of trust between Customs and Excise and the undertaking. An assessment of this trust will therefore be essential to an assessment of the creditworthiness of the undertaking. This trust will be assessed in relation to the undertaking's willingness to pay, ability to pay, compliance with the tax and customs regulations etc. and the likelihood that the Customs Region will be able to collect amounts outstanding.

Where a security is claimed, it shall at all times cover the tax or duty claim for two tax periods, based on the two periods with the highest tax burden in the last twelve months. Security shall be furnished in the form of a surety from a bank or the equivalent, cf. Section 14-21-2 (3) of the Tax Payment Regulations, cf. Section 14-20-4 (2). The security furnished may be reduced if the undertaking can document, based on the above, that an excessive amount of security has been required.

## 28. Place of registration

(cf. Section 5-4 of the Excise Duties Regulations)

Registration shall occur in the Customs Region in which the undertaking has its registered office or head office as shown in the Central Coordinating Register for Legal Entities.

## 29. Excise duty codes and completing the excise duty return (Form RD-0007)

(cf. Chapter 6 of the Excise Duties Regulations)

For registered undertakings that do not store these products in approved premises, the obligation to pay excise duties will arise and occur at import, cf. Section 2-1 first paragraph letter b of the Excise Duties Regulations. These undertakings must declare the products in the ordinary manner on the excise duty return, cf. Section 6-1 of the Excise Duties Regulations. This means that the registered undertakings will not be declaring excise duties via TVINN.

### 29.1 Tax types and tax groups

When declaring the excise duties on mineral oil, natural gas and LPG, the excise duty return must contain the following tax types and groups:

Type/ Group	The scope of the tax	Rate in øre * = kroner
CM 101	CO <sub>2</sub> excise duty, mineral oil	90
CM 102	CO <sub>2</sub> excise duty, mineral oil for domestic aviation, not subject to quotas	1.05*
CM 103	CO <sub>2</sub> excise duty, mineral oil for domestic aviation, subject to quotas	1.05*
CM 112	Refund on the CO <sub>2</sub> - duty for the wood processing industry, not subject to quotas	59
CM 113	Refund on the CO <sub>2</sub> duty for the herring meal industry, not subject to quotas	59
CM 114	Refund on the CO <sub>2</sub> duty for the fishmeal industry, not subject to quotas	59
CM 115	Refund on the CO <sub>2</sub> excise duty, use that permits emissions that are subject to quotas, cf. Section 2 first paragraph letter g of the Storting Resolution	90
CM 117	CO <sub>2</sub> excise duty, mineral oil	63

	subject to road use duty	
CN 101	CO <sub>2</sub> duty, natural gas	67
CN 102	CO <sub>2</sub> duty, natural gas for industry and mining	5
CN 110	Refund, freight and passenger transport within domestic shipping	67
CN 115	Refund, quota emissions (diff. high/low rate)	62
CN 321	Refund, delivered for use on board as a motor fuel in offshore vessel	67
CN 400	Credited duty for natural gas for industry and mining	62
CN 500	Credited duty for natural gas after receiving documentation on the exemption	67
CL 101	CO <sub>2</sub> excise duty, LPG	1.01*
CL 102	CO <sub>2</sub> duty, LPG for industry and mining	0
CL 110	Refund, freight and passenger transport within domestic shipping	1.01*
CL 115	Refund, quota emissions	1.01*
CL 321	Refund, delivered for use on board as a motor fuel in offshore vessels	1.01*
CL 400	Credited duty for LPG for industry and mining	1.01*
CL 500	Credited duty for LPG after receiving documentation on the exemption	1.01*
SO 203	Sulphur duty, mineral oil Above 0.05 and up to 0.25 %	8.1
SO 206	Above 0.25 and up to 0.50 %	16.2
SO 210	Above 0.50 and up to 0.75 %	24.3
SO 215	Above 0.75 and up to 1.00 %	32.4
SO 220	Above 1.00 and up to 1.25 %	40.5
SO 226	Above 1.05 and up to 1.50 %	48.6
SO 233	Above 1.50 and up to 1.75 %	56.7
SO 241	Above 1.75 and up to 2.00 %	64.8
SO 250	Above 2.00 and up to 2.25 %	72.9
SO 259	Above 2.25 and up to 2.50 %	81.0
SO 268	Above 2.50 and up to 2.75 %	89.1

SO 277	Above 2.75 and up to 3.00 %	97.2
SO 286	Above 3.00 and up to 3.25 %	105.3
SO 295	Above 3.25 and up to 3.50 %	113.4
SO 304	Above 3.50 and up to 3.75 %	121.5
SO 313	Above 3.75 and up to 4.00 %	129.6
SO 777	Bitumen for use without emission	0
GM 100	The basic fee	1.590*
GM 110	Refund, basic fee for freight and passenger transport within domestic shipping (MINOL)	1.590*
GM 120	Refund, basic fee, the wood processing industry, the herring meal and fishmeal industry, and manufacturers of colouring agents and pigments	1.464*
GM 130	Refund, basic fee, the herring meal and fishmeal industry	1.590*
GM 140	Refund, basic fee, the harvesting of seaweed and kelp	1.590*

The type of tax must always be entered in column 13 and the tax group in column 14; cf. the excise duty return. The tax group is coordinated with the sequence of rules in TVINN.

## 29.2 *Additional codes*

In cases where mineral oil, natural gas or LPG are sold duty-free, one must also declare this on the excise duty return, but with an additional code from 00 to 99. For mineral oil, natural gas and LPG, the following additional codes apply:

- 08 delivered to vessels that work with freight and passenger transport within domestic shipping (applies only to GM 100, CN 101 and CL 101)
- 11 delivered to diplomats etc. (applies only to CM, CN and CL)
- 12 delivered to NATO or the NATO headquarters, forces or personnel according to international agreements
- 13 delivered to the Nordic Investment Bank
- 20 exported to a foreign country in amounts of at least 4000 litres of mineral oil, 300 Sm<sup>3</sup> natural gas or 150 kg LPG (except Svalbard and January Mayen)
- 21 exported to Svalbard and January Mayen in amounts of at least 400 litres for mineral oil, 300 Sm<sup>3</sup> for natural gas or 150 kg LPG
- 22 delivered for use on board ships in foreign traffic,
- 23 delivered for use on board vessels that work with fishing and catching in distant waters, which means maritime zones where the distance to the Norwegian coast (the baseline) is 250 nautical miles or more,



- 24 delivered for use on board as a motor fuel in offshore vessels, cf. Section 5 letter in the Storting Resolution (applies only to CN 101 and CL 101)
- 26 delivered for use on facilities or devices linked to the exploitation of natural deposits in the maritime zones outside Norwegian territorial limits and for specialised ships on assignment for such activities (applies only to GM 100),
- 27 delivered for use on board aircrafts (applies to CM 101, CN 101, CL 101, GM 100, CB 501, SO)
- 28 stored in customs warehouses when the products are designated for exportation
- 30 transferred to other registered undertakings for the same duty
- 31 proportion of biodiesel in the oil and the proportion of biogas in natural gas/LPG
- 40 destroyed under inspection by Customs and Excise
- 50 products that come in return (to the registered undertaking's warehouse)
- 51 products that come in return (to the registered undertaking's warehouse) that were delivered duty-free
- 57 credited duty after delivery to industry and mining (applies only to CN 400 and CL 400)
- 58 delivered to means of transport that run on rails (applies only to GM 100)
- 60 used as raw materials in industrial activities
- 66 delivered to commercial greenhouses (applies only to CN 101 and CL 101)
- 75 delivered for use in chemical reduction or electrolysis, metallurgical and mineralogical processes (applies only to CN 102 and CL 102)
- 77 Refund, removal efficiency interval 75-84
- 78 Refund, removal efficiency interval 85-94
- 79 Refund, removal efficiency interval 95-100
- 82 credited to the dealer or wholesaler after delivery for use in chemical reduction or electrolysis, metallurgical and mineralogical processes (applies only to CN 500 and CL 500)
- 83 Credited to the dealer or wholesaler after delivery to commercial greenhouses (applies only to CN 500 and CL 500)
- 84 credited to the dealer or wholesaler after delivery to ships in foreign traffic (applies only to CN 500 and CL 500)
- 85 credited to the dealer or wholesaler after delivery to ships that work with fishing and catching in distant waters (applies only to CN 500 and CL 500)
- 86 delivered for use that emits discharges subject to duties according to the Storting Resolution concerning the CO<sub>2</sub> excise duty for petroleum activities on the continental shelf (applies only to CN 101 and CL 101)
- 99 shortages

The additional codes shall always be used according to tax type and tax group and written in column 15 on the excise duty return.

### *Exemption*

All the codes mentioned above, except codes 50, 51 and 99, are exemption codes. Even though the excise duty will not be paid, these must be entered on the excise duty return, adjacent to the correct tax types and tax groups, with the number of units. Please note that certain exemptions are granted only subject to application to the Customs Region and cannot be recorded on the terminal excise duty return using a supplementary code.

### *Code 50 – returns*

Products that come in return to the registered undertaking's warehouse(s) shall also be listed in the excise duty return based on the correct tax type and tax group, with the total number of units. One must also list the date here if the returned product was delivered with another excise duty rate than the one applied during the excise duty return period. The total number of units here should be multiplied by the current rate for the stated date. The amount calculated shall be deducted from the excise duty return. (If the excise duty return's total ends in minus, this is deducted from the subsequent return).

### *Code 51 - returns on products delivered duty-free*

Products that are delivered duty-free and which come in return to the registered undertaking's warehouse must have their own code because one will not receive a deduction in this case. This code has the same function as the "exemption codes".

### *Code 99 – shortages*

Shortages in the warehouse are, according to legislation, subject to an excise duty - so the usual duty must be calculated in such cases. This category must be listed with its own additional code in order to distinguish it from any stated shortages from normal extraction or sales.

### **29.3 Other information concerning the completion of the excise duty return**

Only total number and unit (in litres) should be listed in columns 18 and 19 (20 and 21 shall never be filled in). When completing the excise duty return, all movements regarding the undertaking's approved premises must be listed and stated. All extractions and entries of significance for the excise obligation must be listed with their relevant additional codes. Net recording, where only the excise duty amount due is listed, must not occur.

## **30. ELSÆR – Electronic Excise Duty Reporting**

A new electronic excise duty reporting scheme was introduced as of 1 September 2011. This scheme is offered to all registered undertakings.

The scheme is available by logging on to Altinn. Accessing the service will require a log-in security level 2, or higher. In addition to this you must also act as:

- an accounting representative
- have access to accounting forms and services for your business.

The general manager or others with this role are permitted to delegate this role to employees. For more extensive information about delegating rights within Altinn, please contact the Altinn User Service, or use this link:

<https://www.altinn.no/no/Portalhjelp/Administrere-rettigheter-og-prosessteg>

We also refer you to the [user's manual](#) for the excise duty electronic reporting scheme, published on [www.toll.no](http://www.toll.no).

### **31. Storage shortages**

If one can prove that differences exist between the stock accounts and the real number of counted items in storage at the registered undertaking's warehouse(s), the general rule is that the excess shall be recorded in the stock accounts, and that any shortages must be subject to the excise duty. In case of any differences found, one must however take consideration to the fact that such plus and minuses to stocks will normally even out over time.

Shortages can be adjusted against surpluses if one is able to present satisfactory documentation (correspondence, credit notes, new invoices, or similar) showing that the shortage can for example be due to delivery errors, errors in stocking or similar.

Reasonable consideration must be taken for the differences within similar products, the same product group, products with the same price, products with similar bases for calculation or similar, so that an assessment may be made so that surplus reduces the shortage.

Undocumented differences within a framework of +/- 0.5 % for the taxation period in question can be accepted by Customs and Excise. If the undertaking itself or Customs and Excise can ascertain any differences beyond this, then these must be registered on the return/calculated for the excise duty on a terminal basis.

The year's total undocumented difference must be recorded and justified in the undertaking's annual settlements. Any difference that cannot be documented pursuant to these comments must be recorded and applied an excise duty by the 18th of January in the following year. The Directorate of Customs and Excise can, if special conditions exist for this, decide that a 12-month period shall be used instead of the calendar year in question. In such cases, any undocumented differences must be recorded and the duty calculated for these by the 18th day of the following taxation period.

The stock differences that might arise during stocktaking of warehouses must have a satisfactory explanation, and any corrections in the stock accounts must be justified with enclosure documents that give detailed and necessary information and reference descriptions.

### **32. Stock accounts**

*(cf. Section 5-8 of the Excise Duties Regulations)*

The requirements for bookkeeping and accounts for Section 5-8 of the Excise Duties Regulations must be read in connection with the requirements to documentation for the exemption, cf. the general provisions in Section 2-8 of the Excise Duties Regulations, as well as the other requirements to documentation in chapter 2 of the regulations (duty-free transfers to other registered undertakings, destructions etc.).

In addition to this, the accounting records for such excise duties must show that the other requirements to documentation are satisfied according to chapters 3-6, 3-7 and 3-10, as well as chapters 4-4, 4-6 and 4-9 of the regulations are complied with.

### 33. Table of areas subject to an exemption or reduced rates

The basic fee on mineral oil etc., the CO<sub>2</sub> excise duty on mineral products and the sulphur excise duty (GM, CM, CN, CL and SO):

Area of use	Registered undertaking invoices with:	Customs and Excise refunds:	Guarantee Fund refunds:
<b>The wood processing industry, for use not subject to emissions quotas</b>	GM/CM/SO, full rate: 159/90/8.1 <sup>1</sup> øre CN/CL <sup>2</sup>	GM, full to low = 146.4 øre CM, full to low = 59 øre	
<b>The herring meal and fishmeal industry not subject to emission quotas</b>	GM/CM/SO, full rate: 159/90/8.1 <sup>1</sup> øre CN/CL <sup>2</sup>	GM, full rate: 159 øre CM, full to low = 59 øre	
<b>Manufacturers of colouring agents and pigments</b>	GM/CM/SO, full rate: 159/90/8.1 <sup>1</sup> øre CN/CL <sup>2</sup>	GM, full to low = 146.4 øre	
<b>Usage that emits discharges within allocated quotas</b>	GM/CM/CN/CL/SO, full rate: 159/90/67/101/8.1 <sup>1</sup> øre	CM, full rate: 90 øre CN, full to low = 62 øre CL, full to low = 101 øre	
<b>Aircrafts that fly between Norwegian landing places, not subject to quotas</b>	GM, exemption: 0 CM/CN/CL/SO, full rate: 105/67/101/8.1 <sup>1</sup> øre		
<b>Aircraft that fly between Norwegian landing places, subject to quotas</b>	GM, exemption: 0 CM/CN/CL/SO, full rate: 105/67/101/8.1 <sup>1</sup> øre		
<b>Aircrafts that fly directly to a foreign country</b>	GM/CM/CN/CL/SO, exemption: 0		

<b>Area of use</b>	<b>Registered undertaking invoices with:</b>	<b>Customs and Excise refunds:</b>	<b>Guarantee Fund refunds:</b>
<b>Plants and ships on the continental shelf</b>	GM, exemption: 0 CM/CN/CL/SO, full rate: 90/67/101/8.1 <sup>1</sup> øre		
<b>Offshore vessels, delivered by registered undertakings</b>	CN/CL, exemption: 0		
<b>Offshore vessels, delivered by unregistered dealers</b>	The dealer will invoice at full rate CN/CL: 67/101øre	CN, full rate: 67 øre CL, full rate: 101 øre	
<b>Passenger transport in domestic traffic</b>	GM/CN/CL, exemption: 0 CM/SO, full rate: 90/8.1 <sup>1</sup> øre	GM, full rate: 159 øre CN, full rate: 67 øre CL, full rate: 101 øre	
<b>Freight transport in domestic traffic</b>	GM/CN/CL, exemption: 0 CM/SO, full rate: 90/8.1 <sup>1</sup> øre	GM, full rate: 159 øre CN, full rate: 67 øre CL, full rate: 101 øre	
<b>Export</b>	GM/CM/CN/CL/SO, exemption: 0		
<b>Stored in a customs warehouse</b>	GM/CM/CN/CL/SO, exemption: 0		
<b>Used as raw materials in industrial activities</b>	GM/CM/CN/CL, exemption: 0		
<b>Refund on low sulphur emissions</b>	GM/CM/CN/CL/SO, full rate: 159/90/67/101/8.1 <sup>1</sup> øre	SO: rates in the regulations	
<b>Ships operating in foreign traffic</b>	GM/CM/CN/CL/SO, exemption: 0		
<b>Fishing and catching in distant waters</b>	GM/CM/CN/CL/SO, exemption: 0		

Area of use	Registered undertaking invoices with:	Customs and Excise refunds:	Guarantee Fund refunds:
<b>Fishing and catching in inshore waters</b>	GM/CM/CN/CL/SO, full rate: 159/90/67/101/8.1 <sup>1</sup> øre		GM, full rate: 159 øre CM, full to low rate: 63 øre CN, full rate: 67 øre CL, full rate: 101 øre
<b>Motor vehicles belonging to diplomats</b>	CM, min. oil: 63 øre CB petrol; 95 øre CN, full rate: 67 øre CL, full rate: 101 øre SO, full rate: 8.1 <sup>1</sup> øre MM, min. oil: NOK 3.82/3.87/3.87/1.91	CM min. oil, full rate: 63 øre CM petrol, full rate: 95 øre CN, full rate: 67 øre CL, full rate: 101 øre MM, min. oil, full rate: NOK 3.82/3.87/3.87/1.91	
<b>Means of transport on rails</b>	CM/CN/CL/SO, full rate: 90/67/101/8.1 <sup>1</sup> øre GM, exemption: 0		
<b>Seaweed and kelp harvesting</b>	GM/CM/CN/CL/SO, full rate: 159/90/67/101/8.1 <sup>1</sup> øre	GM, full rate: 159 øre	
<b>Industry and mining</b>	GM/CM/SO, full rate: 159/90/8.1 <sup>1</sup> øre CN, reduced rate: 5 øre CL, reduced rate: 0 øre		
<b>Certain power intensive processes</b>	GM/CM/SO, full rate: 159/90/8.1 <sup>1</sup> øre CN, exemption: 0 CL, exemption: 0		
<b>Commercial greenhouses</b>	GM/CM/SO, full rate: 159/90/8.1 <sup>1</sup> øre CN, exemption: 0 CL, exemption: 0		
<b>Use subject to the CO<sup>2</sup> excise duty on the continental shelf</b>	CN/CL, exemption: 0		

<sup>1</sup> Assuming the sulphur content is higher than 0.05 %

<sup>2</sup> Under certain conditions, this will be included in the reduced rate for industry