

# Budget 2008



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



FINANSDEPARTEMENTET

*Ministry of Finance*

## Main figures of the Fiscal Budget and Pension Fund - excluding borrowing and lending transactions for 2007 and 2008

(NOK billion)

	Estimated accounts 2007	Adopted budget 2008
<i>Overall revenue of the Fiscal Budget</i>	1 028.2	1 036.8
Revenue from petroleum activities	341.0	328.1
Revenue excluding petroleum revenue	687.2	708.7
<i>Overall expenditure of the Fiscal Budget</i>	711.3	771.4
Expenditure on petroleum activities	21.3	26.3
Expenditure excluding petroleum activities	690.0	745.1
= Fiscal Budget surplus before transfers to the Pension Fund - Global	316.9	265.4
- Net cash flow from petroleum activities	319.7	301.8
= Petroleum adjusted surplus	-2.8	-36.4
+ Transferred from the Pension Fund - Global	2.8	36.4
= Fiscal Budget surplus	0	0
+ Net allocated to the Pension Fund - Global	316.9	265.4
+ Fund revenue from interest and dividends	80.4	78.6
= Overall surplus of the Fiscal Budget and the Pension Fund	397.3	344.0

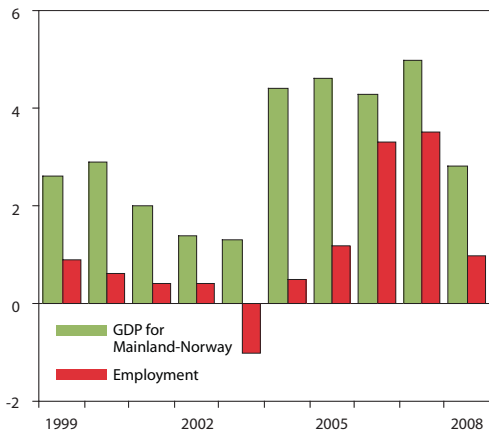
## The borrowing and lending transactions, and financing requirements, of the Fiscal Budget for 2007 and 2008

(NOK billion)

	Estimated accounts 2008	Adopted budget 2008
Lending, subscription for shares, etc.	98.5	75.6
- Repayment	71.2	60.7
- Fiscal Budget surplus	0	0
= Net financing requirements	27.3	14.9
+ Debt instalments	29.6	0
= Gross financing requirements of the Fiscal Budget	56.9	14.9

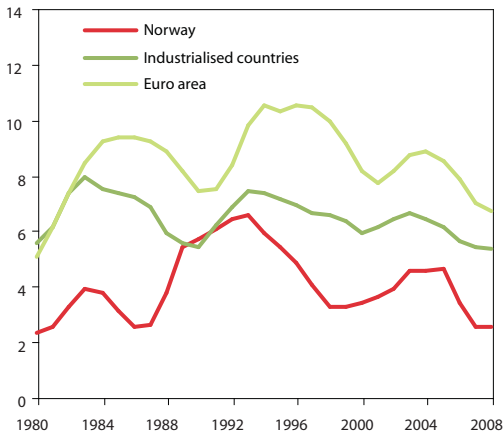
### GDP for Mainland-Norway and employment

Change from previous year. Per cent



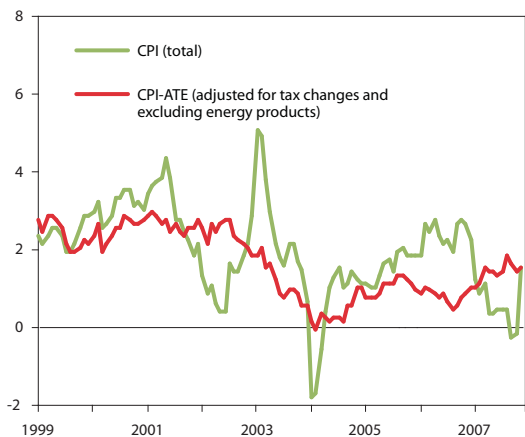
### Unemployment

Per cent of labour force

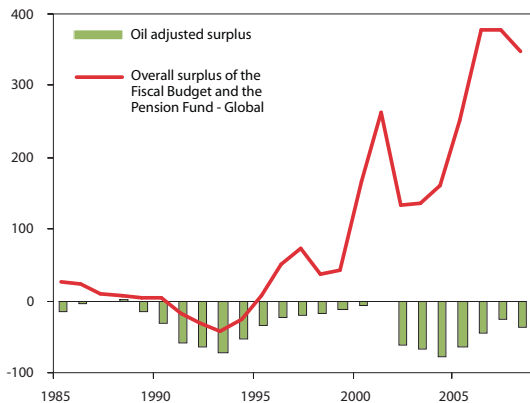


## Consumer prices

Change from previous year. Per cent



## Oil adjusted Fiscal Budget surplus and overall surplus of the Fiscal Budget and the Pension Fund - Global Bill. NOK



# Fiscal Budget revenue and expenditure 2008

(NOK billion)

<b>Fiscal Budget revenue (excl. petroleum)</b>	<b>708,7</b>
Sum direct and indirect taxes from Mainland Norway	650.4
Taxes on wealth and income	173.2
Employer's and employee's social security contributions	194.3
Value added tax	190.7
Excise duties on tobacco and alcohol	18.4
Excise duties on cars, petrol, etc.	46.1
Excise duties on electricity	6.2
Customs revenue	2.0
Other indirect taxes	19.5
Revenue from government business operations	1.9
Interest and dividends	35.0
Other revenue	21.4
<b>Fiscal Budget expenditure (excl. petroleum)</b>	<b>745.1</b>
Retirement pension	101.1
Sickness allowance	30.4
Other social security payouts (social causes)	89.8
Disability and medical rehabilitation	19.6
Maternity, paternity and adoption pay	11.6
Unemployment benefit and payments relating to occupational rehabilitation	5.3
Regional health enterprises (hospitals)	84.0
General grants to local governments	62.1
Higher education	20.2
Defence	30.6
Transportation (including operation and maintenance of classified roads)	19.7
Foreign aid (ODA approved)	20.2
Child benefits	14.4
Grants for day nurseries	21.5
Agricultural Agreement	12.0
Police and public prosecution	9.4
Interest on government debt	17.3
Other expenditure	176.0
Petroleum adjusted surplus	-36.4
Government net cash flow from petroleum sector	301.8

# Expenditure and revenue for the fiscal year 2008

(1 000 NOK)

## Expenditure

	Overall expenditure
Royal House	166 217
Government	259 794
Parliament	1 330 400
Supreme Court	61 509
Ministry of Foreign Affairs	26 888 083
Ministry of Education and Research	60 681 350
Ministry of Culture and Church Affairs	7 686 992
Ministry of Justice and the Police	18 087 765
Ministry of Local Government and Regional Development	73 395 088
Ministry of Labour and Social Inclusion	26 098 355
Ministry of Health and Care Services	95 756 118
Ministry of Children and Equality	22 435 941
Ministry of Trade and Industry	7 110 087
Ministry of Fisheries and Coastal Affairs	3 356 346
Ministry of Agriculture and Food	14 487 030
Ministry of Transport and Communications	24 711 100
Ministry of the Environment	3 264 322
Ministry of Government Administration and Reform	16 051 570
Ministry of Finance	36 502 700
Ministry of Defence	31 540 172
Ministry of Petroleum and Energy	3 570 298
Various expenditure	10 780 573
State banks	77 384 859
Government petroleum activities	26 300 000
Government business operations	1 143 869
National Insurance Scheme	257 988 462
Government Pension Fund - Global	301 773 000
<b>Total expenditure</b>	<b>1 148 812 000</b>

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

2. Expenditure (ex lending, debt instalments)

Operation expenditure

New Construction

Transfers to others

Transfers to the Government Pension Fund - Global

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

4. Transfer from the Government Pension Fund - Global

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

Operation expenditure	New construction	Transfers to others	Lending and borrowing transactions
14 422	-	151 795	-
259 794	-	-	-
1 067 900	134 500	128 000	-
61 509	-	-	-
3 160 350	29 757	23 356 366	341 610
2 817 840	28 512	51 834 998	6 000 000
2 319 782	28 497	5 338 713	-
16 117 516	721 107	1 249 142	-
239 208	2 000	73 153 880	-
11 562 802	988 800	13 546 753	-
2 506 600	24 397	92 895 121	330 000
4 959 475	60 795	17 415 671	-
1 279 187	10 000	3 620 900	2 200 000
2 256 001	393 700	706 645	-
1 397 102	9 268	13 080 660	-
11 336 900	8 877 000	4 497 200	-
1 573 877	327 973	1 362 472	-
12 459 642	1 683 637	608 291	1 300 000
7 381 100	160 300	28 941 200	20 100
21 417 313	9 481 293	641 566	-
2 008 348	10 000	1 551 950	-
10 780 573	-	-	-
571 743	115 812	11 253 604	65 443 700
-	25 100 000	1 200 000	-
-466 318	1 610 187	-	-
-	-	257 988 462	-
-	-	301 773 000	-
117 082 666	49 797 535	906 296 389	75 635 410

	Fiscal budget ex the National Insurance Scheme	National Insurance Scheme	Fiscal budget incl the National Insurance Scheme
	840 587 390	196 171 200	1 036 758 590
	815 188 128	257 988 462	1 073 176 590
	117 082 666	-	117 082 666
	49 797 535	-	49 797 535
	346 534 927	257 988 462	604 523 389
	301 773 000	-	301 773 000
	25 399 262	-61 817 262	-36 418 000
	36 418 000	-	36 418 000
	61 817 262	-61 817 262	-





Operation revenue	Revenue related to new construction	Taxes, duties and other transfers.	Repayments
-	-	173 200 000	-
-	-	194 300 000	-
-	-	2 027 000	-
-	-	190 700 000	-
-	-	11 040 000	-
-	-	7 317 000	-
-	-	46 073 000	-
-	-	25 714 791	-
-	-	650 371 791	-
-	-	54 586	-
1 000	1 368 240	503 900	-
1 000	1 368 240	558 486	-
-	-	11 460 000	-
-	-	10 022 065	-
-	-	13 494 552	-
-	-	34 976 617	-
12 448 588	482 058	8 478 810	-
-	-	-	-
-	-	-	-
12 448 588	482 058	8 478 810	-
104 800 000	16 800 000	6 600 000	-
-	-	184 100 000	-
-	-	15 773 000	-
104 800 000	16 800 000	206 473 000	-
-	-	-	60 746 410
-	-	36 418 000	-
117 249 588	18 650 298	937 276 704	60 746 410

	Fiscal budget ex the National Insurance Scheme	National Insurance Scheme	Fiscal budget incl the National Insurance Scheme
	75 635 410	-	75 635 410
	65 443 700	-	65 443 700
	100	-	100
	10 191 610	-	10 191 610
	60 746 410	-	60 746 410
	14 889 000	-	14 889 000
	-46 928 262	61 817 262	14 889 000

# Macroeconomic developments

## Percentage change from previous year<sup>1)</sup>

NOK billion<sup>2)</sup>

	2006	2006	2007	2008
Private consumption	878,9	4,2	6,0	3,5
Public consumption	415,5	3,0	3,1	2,3
Gross fixed capital formation	406,5	6,5	9,9	1,3
Of which:				
Oil activities <sup>3)</sup>	95,5	3,4	15,0	0,0
Mainland business sector	143,0	6,8	10,7	4,0
Residential construction	93,1	6,6	6,0	-1,8
Public sector	60,7	9,7	8,6	2,0
Final demand from Mainland Norway	1 591,1	4,4	5,7	2,9
Exports	1 005,5	0,5	1,6	5,1
Of which:				
Crude oil and natural gas	498,4	-6,6	-5,8	5,4
Traditional goods	271,5	6,2	8,0	4,3
Imports	612,1	8,2	8,3	3,8
Of which::				
Traditional goods	403,2	9,6	9,0	3,3
Gross Domestic Product	2 155,8	2,2	3,5	3,1
- Of which: Mainland Norway	1 569,3	4,3	5,0	2,8
<i>Memo:</i>				
Employment, persons	..	3,3	3,5	1,0
Unemployment rate				
(LFS, per cent of labour force)	..	3,4	2½	2½
Consumer price index	..	2,3	½	2½
Consumer price index adjusted for				
tax changes and excluding energy				
products (CPI-ATE)	..	0,8	1½	2
Wage growth	..	4,1	5	5
Crude oil price (NOK per barrel)		414	400	360
Current account surplus				
(NOK billion and per cent of GDP)	373,4	17,3	13,0	11,4
Gross National Income (NOK billion)	..	2 150,3	2 216,0	2 286,1

<sup>1)</sup> Percentage change for 2006 are calculated in fixed 2005-prices, for 2007 and 2008 i fixed 2004-prices.

<sup>2)</sup> 2006 NOK

<sup>3)</sup> Excl. services.

Sources: Statistic Norway and Ministry of Finance.

# Direct Taxes and thresholds etc for 2007 and 2008

	Changes from		
	2007-rules	2008-rules	2007 to 2008
<b>Tax rate on ordinary income</b>			
Individuals <sup>1</sup>	28.0 pct.	28.0 pct.	-
Businesses	28.0 pct.	28.0 pct.	-
<b>Surtax</b>			
<i>Bracket 1</i>			
Lower threshold	NOK 400 000	NOK 420 000	5 pct.
Rate <sup>2</sup>	9.0 pct.	9.0 pct.	-
<i>Bracket 2</i>			
Lower threshold	NOK 650 000	NOK 682 500	5 pct.
Rate	12.0 pct.	12.0 pct.	-
<b>Social security contribution</b>			
Lower threshold for the payment			
of social security contribution	NOK 39 600	NOK 39 600	-
Levelling rate	25.0 pct.	25.0 pct.	-
<i>Rate</i>			
Wage income	7.8 pct.	7.8 pct.	-
Income from self-employment within			
agriculture, forestry and fisheries	7.8 pct.	7.8 pct.	-
Other income from self-employment	10.7 pct.	11,0 pct.	0.3 pct.points
Pension income etc	3.0 pct.	3.0 pct.	-
<b>Employer's social security contribution</b>			
Zone I	14.1 pct.	14.1 pct.	-
Zone Ia <sup>3</sup>	14.1 pct.	14.1 pct.	-
Zone II	10.6 pct.	10.6 pct.	-
Zone III	6.4 pct.	6.4 pct.	-
Zone IV	5.1 pct.	5.1 pct.	-
Zone IVa	7.9 pct.	7.9 pct.	-
Zone V	0.0 pct.	0.0 pct.	-
<b>Maximum effective marginal tax rates</b>			
Wage income excl. employer's			
social security contribution	47.8 pct.	47.8 pct.	-
Wage income incl. employer's			
social security contribution	54.3 pct.	54.3 pct.	-
Pension income	43.0 pct.	43.0 pct.	-
Income from self-employment within			
agriculture, forestry and fisheries	47.8 pct.	47.8 pct.	-
Other income from self-employment	50.7 pct.	51.0 pct.	0.3 pct.points
Dividends and distributions <sup>4</sup>	48.2 pct.	48.2 pct.	-

<sup>1</sup> The tax rate for Northern Troms and Finnmark is 24.5 pct.

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

<sup>3</sup> Zone Ia shall continue to pay employer's social security contributions at a rate of 10.6 pct. until the difference between what the firm actually pays and what the firm would have paid at a rate of 14.1 pct. equals the de minimis state aid threshold. The threshold for 2008 is NOK 530,000 per firm. For road haulage firms the threshold is NOK 265,000.

<sup>4</sup> Included corporate income tax (28 pct.)

	2007-rules	2008-rules	Changes from 2007 to 2008
<b>Standard allowance</b>			
Class 1	NOK 37 000	NOK 38 850	5 pct.
Class 2 <sup>5</sup>	NOK 74 000	NOK 77 700	5 pct.
<b>Basic allowance in wage income</b>			
Rate	36.0 pct.	36.0 pct.	-
Lower threshold	NOK 4 000	NOK 4 000	-
Upper threshold <sup>6</sup>	NOK 63 800	NOK 67 000	5 pct.
<b>Basic allowance in pension income</b>			
Rate	26.0 pct.	26.0 pct.	-
Lower threshold	NOK 4 000	NOK 4 000	-
Upper threshold	NOK 53 400	NOK 56 100	5.1 pct.
<b>Special wage income allowance<sup>7</sup></b>	NOK 31 800	NOK 31 800	-
<b>Special allowance relating to old age and disability, etc</b>			
	NOK 19 368	NOK 19 368	-
<b>The tax limitation rule for retired persons, etc<sup>8</sup></b>			
Levelling rate	55.0 pct.	55.0 pct.	-
<i>Tax-free net income</i>			
Single	NOK 99 600	NOK 104 600	5 pct.
Married couple	NOK 163 300	NOK 171 500	5 pct.
<i>Net wealth surcharge</i>			
Rate	1,5 pct.	1.5 pct.	-
Limit	NOK 200 000	NOK 200 000	-
<b>Special allowance for tax payers in Finnmark and Northern Troms</b>			
Class 1	NOK 15 000	NOK 15 000	-
Class 2	NOK 30 000	NOK 30 000	-
<b>Fishermen's and seamen's allowance</b>			
Rate	30.0 pct.	30.0 pct.	-
Upper threshold	NOK 80 000	NOK 80 000	-
<b>Special allowance for self-employed within agriculture etc</b>			
Income-independent allowance	NOK 45 000	NOK 54 200	20.4 pct.
Allowance rate above income-independent allowance			
	32.0 pct.	32.0 pct.	-
Maximum overall allowance	NOK 142 000	NOK 142 000	-
<b>Special allowance for high expenses related to sickness</b>			
Lower threshold	NOK 9 180	NOK 9 180	-
<b>Maximum allowance for premium paid to individual pension schemes</b>			
	abolished	NOK 15 000	new

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

<sup>6</sup> Maximum basic allowance for the sum of wage and pension income is limited upwards to the maximum basic allowance in wage income, i.e. NOK 67,000 in 2008.

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

<sup>8</sup> The tax limitation rule also applies to single parents who receive transitional benefit.

	2007-rules	2008-rules	Changes from 2007 to 2008
<b>Allowance for travel between home and workplace</b>			
Rate per kilometre	NOK 1.40	NOK 1.40	-
Lower threshold	NOK 12 800	NOK 12 800	-
<b>Maximum allowance for gifts to voluntary organisations, etc</b>			
	NOK 12 000	NOK 12 000	-
<b>Maximum allowance for labour union fees etc</b>			
	NOK 2 700	NOK 3 150	16.7 pct.
<b>Tax credits for home savings for people under the age of 34 (BSU)</b>			
Rate of tax credit	20.0 pct.	20.0 pct.	-
Maximum annual savings	NOK 15 000	NOK 15 000	-
Maximum savings under the scheme	NOK 100 000	NOK 100 000	-
<b>Parent allowance for documented costs associated with childcare</b>			
Upper threshold			
One child	NOK 25 000	NOK 25 000	-
Additional amount for each subsequent child			
	NOK 5 000	NOK 15 000	200 pct.
<b>Inheritance and gift tax<sup>9</sup></b>			
<i>Bracket 1</i>			
Lower threshold	250 000 NOK	250 000 NOK	-
Tax rate for children, incl. foster and stepchildren, and parents			
	8.0 pct.	8.0 pct.	-
Tax rate for other inheritors or gift receivers			
	10.0 pct.	10.0 pct.	-
<i>Bracket 2</i>			
Lower threshold	550 000 NOK	550 000 NOK	-
Tax rate for children, incl. foster and stepchildren, and parents			
	20.0 pct.	20.0 pct.	-
Tax rate for other inheritors or gift receivers			
	30.0 pct.	30.0 pct.	-
<b>Wealth tax<sup>10</sup></b>			
<i>Local government</i>			
Lower threshold	NOK 220 000	NOK 350 000	59.1 pct.
Rate	0.7 pct.	0.7 pct.	-
<i>Central government</i>			
<i>Bracket 1</i>			
Lower threshold	NOK 220 000	NOK 350 000	59.1 pct.
Rate	0.2 pct.	0.2 pct.	-
<i>Bracket 2</i>			
Lower threshold	NOK 540 000	NOK 540 000	-
Rate	0.4 pct.	0.4 pct.	-

<sup>9</sup> From 2008 an additional annual allowance for gifts, amounting to NOK 33 406 in 2008, has been introduced.

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

	2007-rules	2008-rules	Changes from 2007 to 2008
<b>Wage allowance under the rate of return allowance method for sole proprietorships</b>	15.0 pct.	15.0 pct.	-
<b>Discount applicable to equities</b>	15.0 pct.	abolished	-15.0 pct.points
<b>Depreciation rates</b>			
Group a (office equipment etc.)	30 pct.	30 pct.	-
Group b (acquired goodwill)	20 pct.	20 pct.	-
Group c (lorries, trucks, buses, vans etc.)	20 pct.	20 pct.	-
Group d (passenger cars, machinery, furniture and fixtures etc.)	20 pct.	20 pct.	-
Group e (ships, vessels, rigs etc.)	14 pct.	14 pct.	-
Group f (aircrafts)	12 pct.	12 pct.	-
Group g (structures for transmission and distribution of electric power and electro-technical equipment in hydroelectric power plants)	5 pct.	5 pct.	-
Group h (constructions and buildings, hotels etc.) <sup>11</sup>	4 (8) pct.	4 (8) pct.	-
Group i (commercial buildings)	2 pct.	2 pct.	-

<sup>11</sup> Buildings of simple construction that are assumed to have a commercial service life of less than 20 years may be depreciated at a rate of 8 pct.

## Child benefit and cash benefit for 2007 and 2008

	2007-rules	2008-rules	Changes from 2007 to 2008
Annual child benefit rate	11 640 NOK	11 640 NOK	-
Lone Parent Rate (children 0-3 years old) <sup>1</sup>	7 920 NOK	7 920 NOK	-
Extra child benefit allowance in Finnmark and North Troms	3 840 NOK	3 840 NOK	-
Annual cash benefit - full rate	39 636 NOK	39 636 NOK	-

<sup>1</sup> Applicable only to lone parents receiving transitional benefit  
Source: Ministry of Finance.

## Indirect tax rates for 2007 og 2008

Category of indirect tax	Rate in 2007	Rate in 2008	Change in pct.
<b>VAT, percent of sales value<sup>1</sup></b>			
Ordinary rate	25	25	-
Reduced rate	14	14	-
Low rate	8	8	-
<b>Tax on alcoholic beverages</b>			
<b>Spirit-based beverages in excess of 0.7 percent alcohol by volume, NOK/percent alcohol and litre</b>			
	5.74	5.89	2.6
<b>Other alcoholic beverages from 4.7 to 22 percent alcohol by volume, NOK/percent alcohol and litre</b>			
	3.74	3.84	2.7
<b>Other alcoholic beverages up to 4.7 percent alcohol by volume, NOK/litre</b>			
a) 0.0-0.7 percent alcohol by volume	1.64	1.68	2.4
b) 0.7-2.7 percent alcohol by volume	2.56	2.63	2.7
c) 2.7-3.7 percent alcohol by volume	9.68	9.93	2.6
d) 3.7-4.7 percent alcohol by volume	16.76	17.20	2.6
<b>Tax on tobacco goods</b>			
Cigars, NOK/100 grams	187	192	2.7
Cigarettes, NOK/100 units	187	192	2.7
Smoking tobacco, NOK/100 grams	187	192	2.7
Snuff, NOK/100 grams	60	68	13.3
Chewing tobacco, NOK/100 grams	60	68	13.3
Cigarette paper, NOK/100 units	2.86	2.93	2.4
<b>Motor vehicle registration tax</b>			
<b>Passenger cars, etc. Tax category a<sup>2</sup></b>			
<b>Weight tax, NOK/kg</b>			
Initial 1 150 kg	33.16	34.02	2.6
Next 250 kg	72.27	74.15	2.6
Next 100 kg	144.55	148.31	2.6
Remainder	168.11	172.48	2.6
<b>Motor effect tax, NOK/kW</b>			
Initial 65 kW	120.59	123.73	2.6
Next 25 kW	502.47	515.53	2.6
Next 40 kW	1 205.92	1 237.27	2.6
Remainder	2 512.33	2 577.65	2.6
<b>CO<sub>2</sub>-tax, NOK pr. g/km<sup>3</sup></b>			
Initial 120 g/km	40.20	41.25	2.6
Next 20 g/km	190.94	195.90	2.6
Next 40 g/km	502.47	515.53	2.6
Remainder	1 406.90	1 443.48	2.6

<sup>1</sup> Change in Value Added Tax is stated in percentage points.

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

Category of indirect tax	Rate in 2007	Rate in 2008	Change in pct.
<b>Delivery vans class 2. Tax category b,<sup>3</sup></b>			
Percent of passenger car tax	22	22	-
<b>Campervans. Tax category c,<sup>4</sup></b>			
Percent of passenger car tax	22	22	-
<b>Weasels. Tax category e,</b>			
Percent of value	36	36	-
<b>Motorcycles. Tax category f,</b>			
Unit tax	9 558	9 807	2.6
<b>Piston displacement tax, NOK/cm<sup>3</sup></b>			
Initial 125 cm <sup>3</sup>	0	0	-
Next 775 cm <sup>3</sup>	32.83	33.68	2.6
Remainder	71.99	73.86	2.6
<b>Motor effect tax, NOK/kW</b>			
Initial 11 kW	0	0	-
Remainder	425.36	436.42	2.6
<b>Snowmobiles (snow scooters). Tax category g</b>			
<b>Weight tax, NOK/kg</b>			
Initial 100 kg	13.47	13.82	2.6
Next 100 kg	26.95	27.65	2.6
Remainder	53.87	55.27	2.6
<b>Piston displacement tax, NOK/cm<sup>3</sup></b>			
Initial 200 cm <sup>3</sup>	2.82	2.89	2.5
Next 200 cm <sup>3</sup>	5.61	5.76	2.7
Remainder	11.22	11.51	2.6
<b>Motor effect tax, NOK/kW</b>			
Initial 20 kW	35.93	36.86	2.6
Next 20 kW	71.82	73.69	2.6
Remainder	143.65	147.38	2.6
<b>Taxi. Tax category h,<sup>5</sup></b>			
Percent of passenger car tax	40	40	-
<b>Vintage cars. Tax category i,</b>			
NOK	3 147	3 229	2.6
<b>Minibuses. Tax category j,<sup>6</sup></b>			
Percent of passenger car tax	40	40	2.6
<b>Annual tax on motor vehicles, NOK/year</b>			
Diesel vehicles	2 915	3 090	6.0
Petrol vehicles and diesel vehicles with factory installed particle filter	2 915	2 660	-8.7
Motorcycles	1 645	1 690	2.7
Caravans	970	995	2.6
Tractors, mopeds etc.	370	380	2.7

<sup>3</sup> Group b: Delivery vans class 2. Change stated in percentage points.

<sup>4</sup> Group c: Campervans. Change stated in percentage points.

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

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



Category of indirect tax	Rate in 2007	Rate in 2008	Change in pct.
<i>Annual weight-based tax</i>	Varies	Varies	2.6
<i>Re-registration tax</i>	Varies	Varies	2.6
<i>Petrol tax, NOK/litre</i>			
Sulphur-free <sup>7</sup>	4.17	4.28	2.6
Low-sulphur <sup>8</sup>	4.21	4.32	2.6
<i>Auto diesel tax, NOK/litre</i>			
Sulphur-free <sup>9</sup>	3.02	3.30	9.3
Low-sulphur <sup>10</sup>	3.07	3.35	9.1
<i>Marine engine tax, NOK/HP</i>	140.00	143.50	2.5
<i>Electricity consumption tax, øre/kWh</i>			
General rate	10.23	10.50	2.6
Reduced rate	0.45	0.45	-
<i>Tax on lubricating oil, NOK/litre</i>	1.68	1.72	2.4
<i>Tax on mineral products</i>			
<i>Base-tax on heating oil</i>			
Mineral oil, NOK/litre	0,429	0,845	97.0
Mineral oil used in wood-processing industry, NOK/litre	-	0.120	-
<i>CO<sub>2</sub>-tax</i>			
Petroleum activities, NOK/litre or Sm <sup>3</sup>	0.80	0.45	-43.8
Mineral oil, NOK/litre	0.54	0.55	1.9
Mineral oil in domestic aviation, NOK/litre	0.54	0.65	20.4
Mineral oil in pulp and paper, herring meal and fishmeal industry, NOK/litre	0.27	0.28	3.7
Petrol, NOK/litre	0.80	0.82	2.5
Natural gas, NOK/Sm <sup>3</sup>	0.47	0.48	2.1
LPG, NOK/kg	0.60	0.62	3.3
Sulphur tax, NOK/litre	0.07	0.072	2.9
<i>Tax on final treatment of waste</i>			
<i>Landfills for waste disposal, NOK/ton</i>			
Landfills – high environmental standard	423	434	2.6
Landfills – low environmental standard	552	566	2.5
Incineration plants, NOK/emission unit	Varies	Varies	2.6
CO <sub>2</sub> -tax on incinerated waste, NOK/ton	59.00	60.53	2.6

<sup>7</sup> Petrol with a sulphur content of 10 ppm or less.

<sup>8</sup> Petrol with a sulphur content between 10 ppm and 50 ppm.

<sup>9</sup> Auto diesel with a sulphur content of 10 ppm or less.

<sup>10</sup> Auto diesel with a sulphur content between 10 ppm and 50 ppm.

Category of indirect tax	Rate in 2007	Rate in 2008	Change in pct.
<i>Tax on health- and environmentally damaging chemicals</i>			
Trichloreten, NOK/kg	57.69	59.19	2.6
Tetrachloreten, NOK/kg	57.69	59.19	2.6
<i>Tax on greenhouse gases HFC og PFC</i>			
NOK/ton CO <sub>2</sub> -equivalents	193.98	199.02	2.6
<i>Tax on emissions of NO<sub>x</sub>, NOK/kg</i>			
	15.00	15.39	2.6
<i>Tax on chocolate and sweets, NOK/kg</i>			
	16.36	16.79	2.6
<i>Tax on non-alcoholic beverages</i>			
Finished product, NOK/litre	1.64	1.68	2.4
Concentrate (syrup), NOK/litre	9.99	10.25	2.6
<i>Tax on beverage packaging, NOK/unit</i>			
Environmental tax			
a) Glass and metals	4.62	4.74	2.6
b) Plastics	2.79	2.86	2.5
c) Carton and cardboard	1.15	1.18	2.6
Base-tax on disposable beverage packaging	0.95	0.97	2.1
<i>Sugartax, NOK/kg</i>	6.34	6.50	2.5
<i>Stamp duty, percent of sales value</i>	2.5	2.5	-

Source: Ministry of Finance.



# Budget 2008

## Key web sites:

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

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

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

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

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